

Management Audit of Santa Clara County Travel

Prepared for the
Board of Supervisors of the
County of Santa Clara

Prepared by the
Board of Supervisors Management Audit Division
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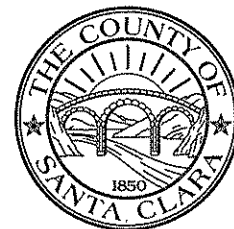
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December 8, 2009

County of Santa Clara

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December 8, 2009

Supervisor Ken Yeager, Chair
Supervisor Dave Cortese, Vice Chair
Board of Supervisors Finance and Government Operations Committee
70 West Hedding Street
San Jose, CA 95110

Dear Supervisors Yeager and Cortese:

At the direction of the Board of Supervisors, we have completed the *Management Audit of Santa Clara County Travel*. This study was conducted pursuant to the authority of the Board of Supervisors under the Board's power of inquiry, as provided in Article III, Section 302 (c) of the County Charter and in conformity with the auditing standards of the United States Government Accountability Office.

The Management Audit Division was tasked with assessing the approximately 16,333 authorized trips undertaken by County staff during FY 2006-07, FY 2007-08 and FY 2008-09. The review focused primarily on out-of-State travel, with the most distant and/or expensive trips receiving greater scrutiny. The purpose of the review was to determine the nature, purpose, appropriateness and cost of travel undertaken by County employees, and to assess whether trips could be reduced or carried out more efficiently or at less cost.

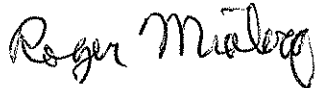
Initial work on this audit began on July 13, 2009, and a draft report was completed on November 2, 2009. As part of the field work stage of the audit, the Management Audit Division obtained logs of authorized trips from the Controller's Office, Social Services Agency and numerous other departments. Information in these logs served as the basis for determining random and purposive samples of travel packets that the County maintains for each trip taken by County employees. Although the logs often do not reflect the total cost of a given trip, final expense vouchers contained within travel packets do capture all of these costs, including mileage reimbursements and travel advances. Since there was no other means of adequately assessing trip expenses and other factors, auditors took extensive samples of these travel packets. Because this information was all in paper form, the time required to obtain this information substantially exceeded preliminary estimates of audit hours and delayed the completion of the audit. However, this information was essential to obtain a comprehensive understanding of the costs and appropriateness of trips.

Supervisor Ken Yeager
Supervisor Dave Cortese
December 8, 2009
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Based on audit procedures, two findings with 17 corresponding recommendations were developed relating to meeting charter requirements for travel expense limits, improving the reimbursement process, and curbing abuses resulting from noncompliance with travel ordinances and policies. The audit report identifies at least \$608,000 in estimated ongoing savings, which equates to almost 19 percent of all non-mileage expense travel costs. In addition, as a result of inquiries made as part of the field work for this audit, management of the Valley Medical Center (VMC) began seeking reimbursement from a few employees for small amounts of travel expense payments made by the County over the last three fiscal years. As of late October 2009, VMC reported seeking about \$8,317 in reimbursements to the County.

While most of the recommendations contained in this report are directed to the County Executive's Office, Controller's Office and VMC, issues were also raised that require the attention of the County Counsel's Office and Procurement Department. The written response from the County Executive's Office includes comments from all affected departments and starts on page 289 of this report. We would like to thank the Controller's Office, particularly Claims Unit staff, as well as staff with the Social Services Agency, Health and Hospital System, County Counsel's Office, County Executive's Office, Employee Services Agency and various other departments involved in the audit for their cooperation and assistance.

Respectfully Submitted,



Roger Mialocq
Board of Supervisors Management Audit Manager

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Executive Summary

The Santa Clara County Board of Supervisors authorized a management audit of Countywide travel as part of the Management Audit Division's FY 2009-10 work plan. The audit was performed pursuant to the Board's power of inquiry specified in Article III, Section 302 (c) of the Santa Clara County Charter and was conducted in accordance with generally accepted government auditing standards of the United States Government Accountability Office.

The audit task was to assess the approximately 16,333 authorized trips undertaken by County staff during FY 2006-07, FY 2007-08 and FY 2008-09. The review focused primarily on out-of-State travel, with the most distant and/or expensive trips receiving greater scrutiny. For purposes of this audit, "authorized travel" is defined as any trip that generated a written travel authorization or resulted in expenditure reimbursements or advances. Under this definition, "travel" includes trips for which there are no County expenses other than registration fees. This definition excludes expenses associated with routine County business that may involve movement of personnel. For example, it does not include the extensive driving undertaken by Sheriff's deputies who travel throughout the County as part of their regular patrol activities. It does, however, include trips taken by Sheriff's deputies to transport inmates to prison, as these trips necessitate meal reimbursements and similar costs, and are conducted with written authorization from management. This audit reviewed only authorized trips; no effort was made to determine whether there were any unauthorized trips that occurred during the three-year period.

The purpose of the review was to determine the nature, purpose, appropriateness and cost of travel undertaken by County employees, and to assess whether trips could be reduced or carried out more efficiently or at less cost.

This report identifies at least \$608,000¹ in estimated ongoing savings, which equates to almost 19 percent of all non-mileage expense travel costs. In addition, as a result of inquiries made as part of the field work for this audit, management of the Valley Medical Center (VMC) began seeking reimbursement from a few employees for small amounts of travel expense payments made by the County over the last three fiscal years. As of late October 2009, VMC reported seeking about \$8,317 in reimbursements to the County.

A synopsis of each finding and related recommendations is provided on the pages that follow.

¹ As described in Sections 1 and 2, the components of the \$608,000 savings are: \$77,000 in net savings by implementing new per diem rates for hotels and meals; \$78,000 in savings by deleting one Account Clerk from the Social Services Agency budget; and \$453,000 by capping the portion of "professional development" funds that could be used by physicians for travel expenses each year.

Section 1: Meeting Charter Requirements for Travel Expense Limits and Improving the Reimbursement Process

Problem

The Santa Clara County Charter requires that the “maximum price” for travel expenses “be fixed by ordinance for management employees.” The County Ordinance Code also requires “limits” and “maximum amounts” for travel expenses. At present, the County has no maximum rates for lodging or transportation expenses, and, although mileage rates and meal expense caps exist, they are not set by ordinance. Further, current policies incentivize employees to submit receipts for meal reimbursement, which creates a costly administrative and accounting cycle since an estimated 4,000 trips involving reimbursement for meals occur annually.

Adverse Effect

As a result, some County travelers incur excessive costs for lodging, airfare, and rental cars, among other costs.

In addition, the County Travel Policy provision permitting employees to submit receipts for hotel and meal expenses, rather than obtaining reimbursement solely on a per diem basis, results in administrative inefficiencies that increase personnel costs and could be avoided without adversely affecting the financial interests of the County or employees who travel on County business. Among the more than 4,000 reimbursement requests, receipt documentation for a single trip amounted to as much as 89 pages, and individual issues in dispute involved as little as 60 cents.

Recommendations, Savings and Benefits

The Board of Supervisors should amend the County Ordinance Code to provide for travel expense limits on a per diem basis, based on rates established for federal employees, and revise the Travel Policy to require the use of federal per diem rates for most meal and hotel expenses, except as otherwise provided in the Travel Policy to accommodate extraordinary circumstances. These changes would result in compliance with the Charter and Ordinance Code and reduce administrative expenses, saving the County an estimated \$155,000 annually.

Based on these findings, the Board of Supervisors should direct the County Executive to:

- 1.1 Work with the Controller to draft proposed modifications to the County Ordinance Code and Travel Policy for approval by the Board of Supervisors to specify maximum rates for hotel rooms, meals, incidental expenses and rental car rates for management employees, as required by Section 710 of the County Charter. (Priority 1)

- 1.2 Direct the Controller to amend the County Travel Policy to specify that the rates established pursuant to Recommendation 1.1 for management employees are applicable to all employees. (Priority 1)
- 1.3 Adopt the federal lodging per diem rates as the maximum reimbursable amount for all County employees, with explicitly defined exceptions as provided by federal regulation sections 301-11.300 to 301.11.305, such as special circumstances when specified per diem rates cannot be obtained or when the traveler is staying at the same hotel where the conference he or she is attending is occurring (Priority 3)
- 1.4 Adopt maximum per diem rates for county employee travel meal reimbursement equal to 80 percent of the U.S. General Services Agency travel meal per diem rates. (Priority 3)
- 1.5 Work with the Controller to amend the County Ordinance Code and Travel Policy to prohibit use of percentage based expense fees in contracts and require all consultant contracts to comply with the same travel policies and reimbursement standards as applied to all County employees. (Priority 2)
- 1.6 Direct the Controller to omit the receipt requirement for travel meal expenses from the County Travel Policy. (Priority 2)
- 1.7 Direct the Procurement Department to amend the P-Card Policy to comport with page 46 of the Travel Policy regarding Incidental and Personal Expense receipts. (Priority 2)
- 1.8 Delete and reassign to an existing vacant position one Account Clerk position from the Social Services Agency Accounts Payable. (Priority 2)

Implementation of these recommendations would a) bring the County into compliance with County Charter requirements and the County Ordinance Code, b) improve the consistency of travel reimbursements for similar types of expenditures, such as hotel stays in the same city on the same nights, and c) reduce net costs by an estimated \$155,000 per year (\$77,000 in *net* savings by implementing the per diem rates for hotels and meals, and \$78,000 in savings by deleting one Account Clerk from the Social Services Agency budget).

Section 2: Abuses Resulting from Noncompliance with Travel Ordinances and Policies Lead to Excessive Travel Expenses

Background

California State law requires numerous professional and trades workers to obtain a State license in order to perform such work within the State. State licensure also requires licensees to satisfy continuing professional education requirements to maintain a license. Because many County positions require such licenses, the County has negotiated with employee organizations and budgeted funds for education and professional development.

Problem

However, pursuant to a July 2006 informal administrative approval pertaining to County physicians that was not submitted to the Board of Supervisors as required by County Ordinance Code Section A31-1.1, the fundamental educational purpose of much County travel has been subverted from its business purpose, and some Valley Medical Center (VMC) physicians have not fulfilled their responsibility to exercise reasonable and prudent judgment in the expenditure of taxpayer monies to achieve the educational goal. VMC managers view the \$4,500 annual limit per physician for educational and professional development as an employee recruitment and retention benefit with minimal restrictions. VMC does not require physicians to even attend the educational sessions to which they travel, nor does the hospital maintain a record of courses completed or credits earned. These travels usually occur while the physicians are on vacation or annual leave.

By comparison, other County employees must meet strict requirements, including providing proof of attendance and successful completion of educational courses or professional development conferences, or the County will not reimburse the employee for the costs incurred.

Adverse Effect

VMC physicians spend more than \$650,000 per year on travel. Over three years, VMC physicians spent \$238,358 on 77 trips to Hawaii conferences alone. During this period, physicians also traveled at County expense to Canada, Mexico, Switzerland, Italy, South Africa, Puerto Rico, Spain, China, Aruba, Thailand, the West Indies and the Bahamas, as well as other expensive locations, often staying in luxurious accommodations. Such travel is abusive and noncompliant with County Policy.

Recommendations, Savings and Benefits

The Board of Supervisors should direct the County Executive to enforce the County Travel Policy uniformly for all employees by requiring VMC physicians to adhere to the County Travel Policy, banning County-funded conference and training travel to Hawaii, Alaska and foreign countries, and restricting the portion of education and professional development funds that may be spent on travel.

Based on these findings, the Board of Supervisors should direct the County Executive to:

- 2.1 Require VMC physicians to comply with the County Travel Policy, and prohibit Valley Medical Center and the Controller from processing reimbursements based on administratively approved physician travel “guidelines” that have not been approved by the Board of Supervisors. (Priority 1)
- 2.2 Work with the Controller to amend the County Ordinance Code and Travel Policy to ban County-funded conference and training travel to Hawaii, Alaska and foreign countries. (Priority 2)
- 2.3 Cap the proportion of “professional development” allocations that may be spent on travel and conference expenses to a certain number of dollars per continuing medical education credit or some other fixed amount. (Priority 1)
- 2.4 Direct the Controller to prepare a proposed amendment to the County Travel Policy explicitly defining types of expenditures that are permissible from monies appropriated for tuition reimbursement and professional development purposes as authorized by Ordinance Code NS20-10 and all County collective bargaining agreements. (Priority 1)
- 2.5 Require travelers to furnish proof of actual conferences dates, not just advertised dates, on the Travel Authorization form prior to travel, and to furnish proof of actual attendance at conferences or County business functions prior to receiving reimbursement for any travel costs, consistent with requirements for other County employees. (Priority 3)
- 2.6 Require Valley Medical Center and the Controller to obtain proof of actual attendance and CME credit earned prior to reimbursing any travel expenses. (Priority 3)
- 2.7 Require Valley Medical Center to maintain a central file of CME records for all physicians. Such records should be tracked for purposes of monitoring the efficiency of spending on educational trips. (Priority 3)
- 2.8 Direct the Controller, in conjunction with the County Counsel and other personnel as appropriate, to determine whether the existing uses of employee development funds for physician travel and other types of purchases, as well as similar funds’ usage by other County employees, is taxable as income. If so, these funds should be included in affected employees’ W-2 forms. (Priority 3)
- 2.9 Require the Controller to deny payment for travel expense claims for claimed expenses that substantially exceed the authorized amounts without approval of the new amount by the appropriate level of management, and deny payment for claims for which the traveler has not provided a signed, unaltered Trip Expense Voucher for the trip expense amount claimed. (Priority 3)

Implementation of these recommendations would result in less costly reimbursements for airfare, lodging, rental cars, fuel, meals and other charges and fees. If the County were to eliminate travel to the non-continental United States and foreign countries for conferences and training seminars, the County could also save an estimated \$114,023 per year based solely on physician travel. If the County capped the amount of “professional development” money that could be used for physician travel and conference expenses to \$625 per year, it would save \$453,000 per year. The \$625 cap would provide \$25 in dedicated travel funds for each continuing education credit the physicians are required to obtain. Currently, the law requires physicians to obtain 50 continuing education credits every two years. As previously indicated, many County employees receive little, if any, professional development money that may be used for travel expenses associated with continuing professional education.

Implementation of Recommendation 2.4 would provide guidance to VMC physicians’ non-travel “professional development” expenditures on such items as books, medical subscriptions, computers, and iPhones.

Introduction

This *Management Audit of Santa Clara County Travel* was conducted at the request of the Board of Supervisors of the County of Santa Clara, pursuant to its power of inquiry specified in Article III, Section 302(c) of the Santa Clara County Charter. The audit commenced on July 13, 2009, and a draft report was issued on November 2, 2009.

Purpose and Scope

The audit task was to assess the approximately 16,333 authorized trips undertaken by County staff during FY 2006-07, FY 2007-08 and FY 2008-09. The review focused primarily on out-of-State travel, with the most distant and/or expensive trips receiving greater scrutiny. For purposes of this audit, “authorized travel” is defined as any trip that generated a written travel authorization or resulted in expenditure reimbursements or advances. Under this definition, “travel” includes trips for which there are no County expenses other than registration fees. This definition excludes expenses associated with routine County business that may involve movement of personnel. For example, it does not include the extensive driving undertaken by Sheriff’s deputies who travel throughout the County as part of their regular patrol activities. It does, however, include trips taken by Sheriff’s deputies to transport inmates to prison, as these trips necessitate meal reimbursements and similar costs, and are conducted with written authorization from management. This audit reviewed only authorized trips; no effort was made to determine whether there were any unauthorized trips that occurred during the three-year period.

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Audit Methodology

This management audit was conducted under the requirements of the Board of Supervisors Policy Number 3.35 adopted June 26, 2001. That policy states that management audits are to be conducted under generally accepted government auditing

¹ As described in Sections 1 and 2, the components of the \$608,000 savings are: \$77,000 in net savings by implementing new per diem rates for hotels and meals; \$78,000 in savings by deleting one Account Clerk from the Social Services Agency budget; and \$453,000 by capping the portion of “professional development” funds that could be used by physicians for travel expenses each year.

standards issued by the United States Government Accountability Office. In accordance with these requirements, we performed the following management audit procedures:

Audit Planning—This management audit was commenced in accordance with the preliminary work plan prepared by the Management Audit Division. The work plan was subsequently revised based on interviews, review of travel documents and other field work.

Entrance Conference—Two entrance conferences were held on July 13, 2009 with applicable staff from the Social Services Agency and the Controller's Office. Two conferences were held because each of these entities has authority to process travel payments and travel expense reimbursements for different segments of the County organization. At these conferences, the management audit team was introduced, and the audit program and scope of review was described to managers of both entities. A letter of introduction from the Board, a management audit work plan, and a request for background information were also provided at the entrance conferences.

Pre-Audit Survey—Auditors reviewed documents and conducted preliminary interviews with managers, fiscal officers and travel coordinators from various departments. These efforts were undertaken to obtain a general understanding of travel ordinances, practices, forms, procedures, labor agreement provisions, policies and staff concerns. Auditors conducted interviews related to travel practices with staff in the Social Services Agency, the Roads and Airports Department, the Health and Hospital administration, the Department of Environmental Health, the District Attorney's Office, the Department of Family and Children's Services, the Probation Department, the Mental Health Department, the Department of Child Support Services, the Department of Alcohol and Drugs, and the Sheriff's Office.

Field Work—Field work activities were conducted after completion of the pre-audit survey, and included: (a) interviews with pertinent personnel in the County Executive's Office, the Controller's Office, the Social Services Agency, the Procurement Department, County Counsel, the Employee Services Agency and Valley Medical Center and the Health and Hospital System; (b) development of a travel practices and policies survey that was provided to the 10 most populous California counties, including Santa Clara County; and (c) extensive analysis of travel records and data covering the audit period of FY 2006-07, FY 2007-08 and FY 2008-09.

Draft Report—On November 2, 2009, a draft report was prepared and provided to the Controller's Office, Valley Medical Center, and other departments as necessary, to provide them with the audit's preliminary findings and conclusions.

Exit Conferences—Exit conferences were held with Valley Medical Center on November 9, 2009 and the Controller's Office on November 12, 2009 to collect additional information pertinent to this report, to obtain the departments' views on its findings, conclusions and recommendations, and to make corrections and clarifications as appropriate. Following the exit conferences, a revised draft was provided to both departments for their use in preparing their formal written responses. Comments on

portions of the draft report related to the Social Services Agency and the Procurement Department were also solicited and incorporated into the revised draft report.

Final Report—A final report was prepared following the exit conference. The County Executive’s Office, Controller’s Office, Valley Medical Center, Social Services Agency, and Procurement Department were each requested to provide a written response to the report. The County Executive’s Office provided a combined written response that is attached.

Travel Records Sampling and Analysis Methodology

Financial Information

Auditors extracted data from the County’s contracted travel agency’s database depicting information for arrangements made by the agency on behalf of County staff. Further, auditors downloaded and analyzed reports from the County’s accounting system, SAP, that depicted travel costs and obtained mileage expense information from the County’s payroll system. In addition, auditors obtained monthly “purchasing card” transaction data and analyzed the portion of expenditures that related to travel costs. Auditors obtained and analyzed records accounting for expenditures of “professional development” dollars for travel purposes for employees Countywide.

Trip Information

Auditors obtained logs of authorized trips from the Controller, Social Services Agency and numerous other departments. These logs typically list the traveler, the destination, the travel authorization document number and similar information. This information was analyzed, and served as the basis for determining random and purposive samples of travel packets that the County maintains for each trip taken by County employees. These packets consist of records showing who was authorized to travel, to what destination, on which dates, and for what purpose. These records also show the estimated cost of the trips, and indicate who approved the trip and when. Finally, the packets contain expense reimbursement claims and supporting materials, such as hotel bills and meal receipts, and emails or memos that may explain, question or justify expenditures.

Although the travel authorization logs often do not reflect the total cost of a given trip, final expense vouchers contained within travel packets do capture all of these costs, including mileage reimbursements and travel advances. Since there was no other means of adequately assessing trip expenses and other factors, auditors took extensive samples of these travel packets. Because this information was all in paper form, the time required to obtain this information substantially exceeded preliminary estimates of audit hours and delayed the completion of the audit. However, this information was essential to obtain a comprehensive understanding of the costs and appropriateness of trips.

Claims Processing

Trip record samples were drawn from packets processed and maintained by the County Controller's Claims Unit and the Accounts Payable Unit in Social Services. These two entities are responsible for processing actual payment for all travel in the County. The Social Services Agency's Accounts Payable Unit processes only the travel expenses and reimbursements for the Social Services Agency; all other departments' expenses are processed by the Controller's Office. On an annual basis, the Controller's Office, which has ultimate authority for travel payment processing under the County Travel Policy, reviews the Social Services Agency's processing to ensure consistency and compliance with the Travel Policy. The samples of travel packets that were drawn included both random and purposive samples, and spanned all three years of the audit period, as follows:

Random samples:

- 90 packets drawn at random from an estimated 6,021 trips made by Social Services Agency employees, with 30 packets from each of the three years;
- 30² packets drawn at random from an estimated 2,163 trips made by Valley Medical Center employees, with 10 packets from each of the three years;
- 90 packets drawn at random from an estimated 8,149 trips made by employees from all other County departments, with 30 trips drawn from each year;

Purposive Samples:

- 218 non-random packets drawn based on foreign and non-continental U.S. destinations (100 percent of these destinations were reviewed) and a subset of trips that travel logs indicated cost at least \$2,000 for all departments except Social Services;
- Five Hawaii trips taken by Social Services staff, which was the entirety of non-continental U.S. trips taken by Social Services staff during the three years reviewed.

In all, auditors obtained 433 travel packets, including 210 packets that were randomly drawn from the estimated 16,333 trips made over the three years by County staff. Each packet was analyzed systematically, with each trip assessed for at least 43 factors, such as the traveler's name and department, the trip destination, the total cost of the trip, the name and star rating of the travelers' hotels, the nightly hotel rates, the types of rooms chosen, and dozens of other factors.

² Fewer random samples were drawn for Valley Medical Center trips because the hospital staff was overrepresented in purposive sampling.

General Conclusions

Beyond the findings and recommendations presented in the subsequent sections of this report, based on the cumulative understanding of travel gained through the field work and analysis described above, auditors drew the following general conclusions:

- County employees take about 5,500 trips per year, with most trips conducted to carry out primary job functions (such as a social worker conducting a mandatory child visit);
- The vast bulk of authorized travel appears necessary, well documented and appropriately approved;
- With the exception of certain mileage costs discussed later in this Introduction, most authorized travel is carried out at reasonable expense;
- Travel arrangements and expenses generally comply with County policies;
- The processing of travel authorizations and expense payments is paper-intensive, bureaucratic and administratively burdensome, particularly with regard to small expenses. The Finance Director states this level of bureaucracy is intentional, as it is supposed to impede spending.
- Significant numbers of travelers make effective efforts to conserve County funds when traveling, such as by sharing modestly priced hotel rooms, even though the County Travel Policy does not require double occupancy and does not cap hotel rates.
- Both the Controller's Office and the Social Services Agency Accounting Divisions conduct very thorough reviews of expense claims to ensure compliance with County travel policies and ordinances, and, in general, other departments scrutinize their employee's travel plans and expenses thoroughly.

Travel for the County is considerably varied. While at least 80 percent of travel is within California, some trips are to Europe, Asia, and Africa. While the typical County traveler stays in \$125-per night hotels, and some travelers have per night hotel rates of \$250-\$275 questioned or denied by their departments, some travelers stay in rooms with rates as high as \$450 to \$549. Most travel expenses are tightly controlled and carefully reviewed by departments and the Controller's Office and/or Social Services fiscal staff, and there are frequent instances of payments for small dollar amounts, such as expenses of less than \$1, being denied if they are not authorized by County policy. In contrast, as described in other sections of this report, some comparatively large travel expenses receive minimal review.

Travel Expenditures by Budget Unit

Table I.1 on the following page summarizes identifiable travel expenditures for the most recent year available by budget unit. The most recent data available is for FY 2008-09 for most costs, and Calendar 2008 for mileage reimbursements.

Table I.1

Travel Expenditures by Budget Unit for the Most Recent Year

Budget Unit	Travel Costs (Advanced & Reimbursed in FY09)	Travel Costs (Charged to P- Cards in FY09)	Travel Costs (Charged through Travel Agency in FY09)	Mileage Costs (Processed through Payroll in CY08)	Total Travel Costs in FY 2008-09
235 DOC Contract	-	-	-	552	552
135 Fleet Services	-	944	1,329	-	2,273
509 IHSS	-	-	349	2,140	2,490
112 Tax Collector	1,248	586	278	590	2,702
113 Local Agency Formation	2,754	-	303	91	3,149
411 Vector Control	2,209	1,699	-	395	4,303
148 Dept. of Revenue	2,034	-	1,655	807	4,497
210 Pretrial Services	995	1,976	1,336	232	4,539
260 Planning and Development	2,379	8	-	2,912	5,299
414 Children's Shelter and Custody Health	1,843	-	809	2,991	5,643
293 Medical Examiner / Coroner	5,729	234	917	55	6,935
168 Office of Affordable Housing	319	5,465	-	1,997	7,781
725 Valley Health Plan	5,824	2,482	225	1,716	10,247
190 Communications Dept	4,108	2,021	1,547	3,455	11,132
118 Procurement	66	10,087	370	2,808	13,331
608 Airports Dept.	-	12,518	-	1,097	13,615
114 County Recorder	2,684	7,170	3,527	941	14,321
240 Dept. of Correction	9,421	5,572	-	405	15,398
132 Risk and Insurance	9,068	-	4,491	3,453	17,012
106 Clerk of the Board	13,677	3,586	812	121	18,196
145 Information Services Dept.	15,142	4,231	1,453	5,423	26,249
204 Public Defender	9,282	2,529	6,102	8,714	26,627
603 Roads Dept.	22,712	4,702	2,169	784	30,367
110 Controller-Treasurer	18,893	6,784	3,948	2,310	31,935
140 Registrar of Voters	9,458	13,128	4,534	4,879	31,999
120 County Counsel	9,838	3,785	5,886	12,639	32,148
220 Superior Court	(185)	-	-	32,402	32,217
101-105 Board Offices	13,424	9,055	6,781	4,917	34,176
263 Fleet and Facilities	4,005	14,820	3,475	12,804	35,103
262 Ag and Environmental Mgt	19,553	5,458	3,708	8,839	37,557
418 Community Health Svcs	8,977	-	2,875	25,716	37,568
904 Fire District	30,191	-	5,501	2,882	38,575
200 Dept Child Support Svcs	15,722	14,542	5,564	3,018	38,845
610 Library	10,378	5,474	6,988	16,994	39,833
130 Employee Services Agency	8,661	30,565	3,617	2,628	45,471
710 Parks and Recreation	9,526	33,304	3,402	3,659	49,891
203 Crime Lab	14,740	28,460	13,698	810	57,708
107 County Executive's Office	25,091	13,970	10,958	14,421	64,440
261 Dept. Env. Health Dept.	31,354	7,485	5,677	31,586	76,102
417 Dept of Alcohol and Drug Svcs	15,833	-	3,757	81,127	100,717
115 Assessor's Office	52,951	26,631	17,062	50,489	147,133
246 Probation Department	51,793	44,825	44,180	29,840	170,638
230 Sheriff's Office	131,079	24,675	53,894	436	210,084
412 Mental Health Dept.	68,412	28,657	12,382	102,362	211,813
202 District Attorney's Office	82,902	72,956	90,169	22,445	268,473
410 Public Health Dept.	93,839	38	19,875	174,946	288,699
921 Valley Medical Center	827,243	85,321	38,127	154,588	1,105,279
501 Social Services Agency	340,441	55,211	278,870	504,237	1,178,759
GRAND TOTAL	\$ 2,005,611	\$ 590,009	\$ 671,272	\$ 1,342,102	\$ 4,611,820

Source: Controller's Office and Procurement Department

As shown in Table I.1, the County spends at least \$4.6 million per year on travel, which equals about \$303 per employee, with the Social Services Agency and Valley Medical Center collectively spending nearly 50 percent of this total. About 19 percent of Countywide annual travel expenditures are made by public safety, law enforcement and justice employees, particularly District Attorney and Sheriff's Office staff. Much of the remaining travel costs are expended by the employees of health services other than the hospital, such as the Public Health Department and the Mental Health Department. Excluding the hospital and Social Services, the remaining budget units' average annual travel spending is less than \$47,000 per year, including mileage reimbursement.

As discussed in more detail later in this Introduction, the expense totals presented in Table I.1 do not include any travel payments made through "direct pay" codes other than those processed by the Controller's Office. There are more than 100 such codes, and they are used to process many millions of dollars in expenses every year, including travel expenses. The amount of travel expenditures through these codes is not identifiable, and could not be estimated within the time available. Therefore, the total amount that the County spends on travel is undetermined, but exceeds \$4.6 million per year. The amount of travel expenses paid through the direct pay process may be significant, as discussed in the Topics for Additional Review subsection of this Introduction.

Travel Policies and Processes

County travel is governed by County Ordinance Code Division A31, which requires County travel policies to be set forth in a Travel Policy Desk Reference Manual. For ease of discussion, all references to the "County Travel Policy" mean the 2006 edition of this manual and its attachments. The policy and the ordinance code division are provided in full as Attachments A and B to this report.

In general, most employee travel must be authorized in writing in advance if it involves airfare, a travel funds advance or an overnight stay. Travel outside the continental United States requires authorization by the County Executive. Most travel is arranged by "travel coordinators," usually administrative or secretarial staff, who typically have numerous additional duties.

Profile of County Travel Destinations, Expenses and Travelers

Auditors sought to understand which County employees travel to which destinations, for what purpose, at what cost, and by what means. The intent of this analysis was to determine whether potential efficiency improvements could be identified. Based on the travel packet samples as previously described, the following characteristics of County travelers were determined.

All Travelers Countywide

Traveling with Non-Employee Companions

For all samples taken, total travel expenses were greater for trips taken by employees who brought along family members, compared to employees traveling alone. This is true even though the County Travel Policy prohibits payment of any expenses for travel companions, and even though overt expenses for companion travelers are in fact systematically and consistently denied. Auditors speculate that the higher costs result from travelers making somewhat subtle changes in their travel choices as a consequence of the presence of traveling companions. For example, even though flight expenses for employees' family members are never paid by the County, employees traveling with family members may choose a flight schedule that is comfortable for a spouse or children, which may result in higher airfare for their own County-paid ticket. Alternatively, it may also be that County employees are more likely to bring family members along when trips are comparatively long, and the greater cost may be a function of the length of stay, rather than discretionary travel choices per se.

Questionable Trips

Besides the questionable trips made by some Valley Medical Center employees, as described in Section 2 of this report, of the 215 trips examined for other travelers, only a few raised significant questions as to the appropriateness of the travel itself, or the associated expenditures. Three such trips are briefly described below:

- One employee was authorized to go to "New York," to conduct two weeks of legally mandated work. Specific authorized destinations were not identified in the records. Although he did not have the required written authorization to travel internationally, he drove a rental car to Canada, where he spent a weekend. Later in the trip, he spent a third night in Canada. His department was unaware of the Canadian legs of the trip until auditors inquired about the basis for the international travel. The County would have incurred the overnight lodging expenditures anyway for the employee to remain in New York State. Because the hotel expenses were lower in Canada than in New York, the Controller's Office has indicated that the Canadian legs actually saved the County money, even after accounting for the additional fuel expenses due to the employee driving hundreds of additional miles.
- A traveler was paid \$431 in mileage reimbursement to drive from San Jose to Anaheim. Either a flight plus shuttle, or use of a County car, or rental of a private car, probably would have been cheaper. The hotel bill shows that the employee lodged with two children. He also claimed reimbursement for four breakfasts even though the hotel provided "full" breakfast. He justified the breakfast expense by claiming that since the conference started at 8:00 a.m., he could not get up early enough to have the free breakfast, so he ate at a restaurant at 10:30 during the conference break each morning. There was also a "no frills" registration option that would have been \$125 less, but he didn't take it.

- A County employee served on the planning committee of a non-profit organization related to his profession. The organization held a conference in Monterey, which the employee attended. The employee received reimbursement for additional travel expenses before and after the conference, based on a request of the non-profit's director that the employee assist the organization with its efforts before and after the conference. His travel expenses included a day when the pre-conference agenda included only a golf tournament, registration, a wine event and hospitality.

An overview of the characteristics according to each sampled travel group follows. A table of statistical highlights from the randomly sampled trips is presented as Table I.2 on page 16. A table of statistical highlights from the high-cost and/or distant trips sample are presented in Table I.3 on page 22.

Characteristics of Travel by Social Services Agency Staff

Estimated Annual Expense: \$1.18 million, including mileage reimbursement³

Average Annual Trips Requiring Written Authorization: 2,007

Estimated Average Trip Cost: \$307

Proportion of Countywide Annual Trips Requiring Written Authorization: 36.3 percent

Proportion of Countywide Annual Travel Expenses, Including Mileage: 24.3 percent

During the three-year period that ended June 30, 2009, Social Services Agency employees took 6,021 authorized trips.

Random Sample of Trips Taken by Social Services Staff

SSA Purpose of Travel

In the random sample of trips reviewed for this audit, 89 percent of Social Services trips were taken for work functions, such as to conduct a home visit or placement or to attend a meeting or training session. Only 11 percent of trips were taken to attend a conference.

SSA Primary Travelers

The majority of travel (nearly 56 percent) was carried out by employees of the Department of Family and Children's Services (DFCS), while 28 percent of trips were taken by staff in the Administrative Office, 14 percent by staff in the Department of Employment and Benefit Services, and just one percent in the Department of Aging and Adult Services.

SSA Primary Destinations

Ninety percent of trips were taken within California, with the Sacramento/Folsom area being the top destination, accounting for almost 37 percent of all sampled trips. Almost 16 percent of trips were within the Bay area, and 11 percent were to the Los Angeles/Orange county area. Almost 9 percent were out-of-State but within the United States., and 1 percent were international.

SSA Duration and Cost

The average trip took 1.5 days and cost \$307. The average cost per day was \$164. The single largest expense overall was for hotels (23 percent of total expenditures), followed by registration fees (22 percent), airfare (21 percent) and mileage (19 percent).

SSA Vehicles and Mileage

Half of the travelers in the sample utilized the employee's personal vehicle, requiring mileage reimbursement. The average reimbursement amount was \$114. Twenty-two

³ The entire mileage reimbursement expense is included in this total, even though it includes reimbursement for driving not associated with the average 2,007 trips.

percent of trips used a County car; 16 percent of trips did not require a vehicle at all; 9 percent involved a rental car; and in 3 percent of trips, the employee carpooled with another traveler. Most travelers to the Sacramento/Folsom area drove their own vehicles and claimed reimbursement (approximately \$140).

SSA Lodging

Barely more than a quarter of trips included hotel costs, and the average nightly rate, before taxes, was \$111. The lowest rate was \$29 for a hotel room at a Best Western in Mexico. The highest rate was \$263 for a hotel room at the Fairmont Hotel in San Francisco. In that case, the room expense was questioned by the agency's fiscal staff, and the traveler was instructed to use the County travel agency for future hotel bookings. The average hotel star rating was 3.2, and there were no five-star hotels in the 90 trips reviewed.

SSA Efforts to Minimize Costs

This review indicated there were many instances in which employees selected basic, frugal travel options. For example:

- One social worker submitted a receipt for a \$3 lunch while on a day-long child visit in the Central Valley. Without a receipt, the employee would have been entitled to \$8 for lunch.
- One traveler left her home in the San Jose area at 6:00am for a 9:00am to 4:00pm meeting in Sacramento, rather than stay over in a hotel the night before the meeting.
- At least three trips did not include vehicle costs because the traveler carpooled with another County employee.
- At least one day-long trip did not include any meal expenses.

Additionally, the department carefully questions and controls trip expenses. For example:

- At least three meals reimbursements were denied because food was provided either on the plane or at a conference.
- Reimbursement for regular airport parking was denied and paid instead at the long-term parking rate.
- A meal tip was recalculated for a difference of less than \$1.

In addition to the random sample, auditors reviewed all of the trips taken by Social Services employees to Hawaii. There were five such trips during the three-year period. The purpose of each of these five trips was to carry out legally mandated casework (visitation and placements) related to dependent children on behalf of the Department of Family and Children's Services. The average hotel rate before taxes was \$132, and the average total trip cost was \$1,095.

Characteristics of Travel by Valley Medical Center Staff

Estimated Annual Expense: \$1.1 million, including mileage reimbursement⁴
Average Annual Trips Requiring Written Authorization: 721
Estimated Average Cost per Trip: \$1,059
Proportion of Countywide Annual Trips: 13.0 percent
Proportion of Countywide Annual Travel Expenses: 24.0 percent

Travel logs provided by the Controller's Office listed all trips authorized for employees of Valley Medical Center (VMC.) Over the three years, there were 2,163 authorized trips taken, excluding canceled trips.

Random Sample of Trips Taken by Valley Medical Center Staff

VMC Purpose of Travel, and Trip Duration and Cost

Based on the random sample, most (73 percent) trips were for employees to travel to conferences. Most of the rest were for training or business meetings. The average trip took 3.4 days and cost \$1,059.

VMC Primary Destinations

Forty percent of randomly sampled trips were taken to destinations outside of California but within the continental U.S.; 57 percent were taken in-State; and 3 percent were to non-continental destinations. The single most common destination was San Francisco, CA (20 percent), followed by San Jose, CA⁵ (7 percent) and Las Vegas, CA (7 percent). These three destinations represented approximately 33 percent of all destinations.

VMC Lodging and Meals

Sixty-three percent of travelers stayed overnight at County expense, in hotels with an average rating of 3.9 stars. These travelers stayed an average of 2.8 nights, at an average nightly rate of \$170. Seventy-five percent of hotels were four- or five-star accommodations.⁶ Of the trips for which records showed that a discounted group rate was offered to County participants, 18 percent stayed overnight at a rate higher than the lowest rate offered. At least 38 percent of trips were reimbursed for meals in addition to those offered by the hotel or conferences.

⁴ The entire mileage reimbursement expense is included in this total, even though it includes reimbursement for driving not associated with the average 741 trips.

⁵ As previously noted in this introduction, "travel" includes trips requiring written authorization, regardless of destination.

⁶ Physicians often choose to stay in a hotel where the conference is being held, or to stay in a hotel where a block of rooms has been reserved, usually at a special rate, for conference attendees. These hotels tend to be upscale.

VMC Mileage

Mileage was billed to the County in only 43 percent of trips. Of these, the average cost of mileage per trip was \$94.

VMC Companion Travelers

At least 20 percent of travelers brought along non-County companions, including children.

VMC Continuing Medical Education

An average of 22.0 CME credits were available to travelers, with 15.9 credits (72 percent) claimed on average.

VMC Efforts to Minimize Costs

Similar to SSA, the auditors found instances in which VMC employees traveled in ways that minimized the County's costs, as follows:

- Two physicians traveled to San Francisco, CA for a conference and shared a hotel room for one night.
- Three other physicians attended conferences in San Francisco, CA and did not stay at a hotel, but rather stayed at home and commuted to the city each day. The length of their conferences was two, four and five days, respectively.
- Another physician traveled to Seattle, WA for a conference and used his credit card miles to book his airfare, so that the County did not incur the cost.
- Two VMC employees who are not physicians traveled to Atlanta, GA for training and shared a rental car to travel to and from the training site.

In a separate sample of high cost and/or distant trips, which is discussed later in this Introduction, the auditors also identified a trip involving an occupational therapist and physical therapist who traveled to Vancouver, Canada for a three-day conference and shared a hotel room.

Characteristics of Travel by All Other Employees

Estimated Annual Expense: \$2.38 million, including mileage reimbursement⁷

Average Annual Trips: 2,806

Estimated Average Cost per Trip: \$616

Proportion of Countywide Annual Trips: 50.7 percent

Proportion of Countywide Annual Travel Expenses: 51.7 percent

During the three-year period ending June 30, 2009, there were 8,149 trips taken by employees other than Valley Medical Center and Social Services Agency staff, excluding canceled trips. These trips were undertaken by the employees of 44 different budget units; the single most common department was Probation, which undertook 928 (11 percent) of trips.

Random Sample of Trips Taken by All Other Staff⁸***Other Employee Travel Purpose***

Based on randomly sampled travel packets, roughly one-third were for work purposes, one-third were for training purposes, and one-third were for conference purposes.

Other Employee Destinations

Eighty-four percent of trips were to California destinations, and there were no international or non-continental U.S. trips in the sample. Of the California trips, 22 percent were within the Bay area, 21 percent were to the Sacramento area, and 17 percent were to Southern California destinations such as San Diego or Los Angeles.

Other Employee Mileage

Twenty-nine percent of travelers were reimbursed for mileage in their personal vehicles, at an average cost of \$110. Most travelers to the Sacramento/Folsom area drive their own vehicles and claim reimbursement (approximately \$140). The highest amount reimbursed for mileage was \$431 for a trip to Anaheim. Note that the issue of mileage reimbursement is discussed in more detail in the Topics Requiring Additional Review subsection of this Introduction.

Other Employee Travel Duration and Expense

The average trip taken by other employees took three days and cost \$616. The average cost per event day⁹ was \$217. Overall, the largest portion of expenditures was for hotels (35 percent of total expenses), followed by registration fees (33 percent of total expenses) and airfare (14 percent of total expenses.)

⁷ The entire mileage reimbursement expense is included in this total, even though it includes reimbursement for driving not associated with the average 2,806 trips.

⁸ That is, employees in departments other than those in the Social Services Agency and the Valley Medical Center.

⁹ "Event days" are a subset of travel days; travel days include all the event days plus other days that may have been used for travel.

Other Employee Lodging

Almost 60 percent of trips taken by other employees include hotel costs paid by the County¹⁰. The average nightly rate, excluding taxes, for these trips was \$124. The lowest nightly rate was \$54 for a hotel room at the Anaheim Plaza Hotel in Anaheim, CA, and the highest nightly rate was \$399 for a three-star hotel room in Washington, DC. The average star rating of the hotels was 3.3.

At least 5.6 percent of travelers shared a room; one pair of travelers shared an \$84-per night hotel room. It's likely that additional travelers shared a room since there were additional trips in the sample that would have required an overnight stay but that do not reflect hotel costs. It's likely these hotel costs were captured on the sharing employee's expense voucher. This evidence is consistent with statements made in interviews with travel coordinators and managers of several departments. A number of employees seek out opportunities to share rooms, or stay in frugal accommodations. For instance, one travel coordinator reported that her superior, a high level manager, insists on no-frills lodging, and that she once booked a \$42-per night room for him at a Travelodge.

Other Employee Vehicles

Similarly, several travelers in the sample carpooled with other County employees. At least five travelers took day-long trips without claiming any meal reimbursements.

Other Employee Meals and Tips

The sample showed that the Controller's Office maintains strict control over the trip expense payment process for these employees, particularly making painstaking reviews of meal and tip expenses. For example, the Controller paid \$16.09 instead of \$17.14 on a meal because the tip was found to exceed the maximum 15 percent allowable.

¹⁰ Some travel costs are reimbursed by grants.

Summary of Randomly Sampled Trips

Table I.2 provides a summary of highlights from the randomly sampled trips for the Social Services Agency, Valley Medical Center and all other departments.

Table I.2

Statistical Highlights of Randomly Sampled Trips

	Randomly Sampled Trips		
	<i>Social Services</i>	<i>Valley Medical</i>	<i>All Other Depts</i>
Average Trip Length	1.5 Days	3.4 Days	3 Days
Average Estimated Trip Cost	\$307	\$1,059	\$616
Percent of Travel for Conferences	11%	73%	33%
Percent Out of State	10%	43%	16%
Percent Out of Continental U.S.	1%	3%	0%
Trips with Hotel Stays	25%	63%	60%
For These, the Average Nightly Room Rate	\$111	\$170	\$124
For These, the Average Hotel Star Rating	3.2	3.9	3.3

High-Cost and/or Distant Trips

Estimated number per year: Unknown

In addition to the random samples, records were purposively sampled for each of the past three fiscal years based on cost and destination. The auditors pulled all 123 international trips and trips to the non-continental United States (i.e., Hawaii and Alaska) reflected in the County Controller's logs of authorized trips. Auditors also sampled 95 other trips, regardless of destination, that cost more than \$2,000. This resulted in a total sample of 218 trips. Of these comparatively expensive, distant trips, 86 percent (188) were made by Valley Medical Center staff. Of the remaining 30 trips, staff of the Sheriff's Office took the single most trips at six. Of these six trips, at least two were predominately grant funded, resulting in relatively little cost to the County, one was a six-week training for a new member of the bomb squad, two were highly specialized local training programs for which the County only paid registration fees, and one was out-of-state training required for a helicopter pilot's recertification. Because of differences in how VMC and other departments travel, they are discussed separately below.

Total Cost and Cost Per Day for High-Cost/Distant Trips

Valley Medical Center

- The total net cost to the County for the 188 trips was \$539,328, for an average cost of \$2,869 per trip. (On average, these staff had 7.9 training or event days, for an average event-day – excluding travel days – cost of \$363.) Of this cost, 27 percent on average was for conference or event registration expenses. The remainder was for hotels and other expenses necessitated by the travel itself. The most expensive trip cost \$7,800, which was for tuition only for an intensive medical training program during the 2008-09 academic year in San Francisco, CA. The least expensive trip cost \$996 and paid for registration and lodging for a physician's medical conference in Oahu, HI. The County paid for only a portion of the physician's expenses because that was the amount left in an account allocated to physicians for such costs.

All Remaining Departments

- The total net cost to the County for the 30 trips was \$106,840, for an average cost of \$3,561 per trip. These trips averaged 14 training or event days – excluding travel days – for an average event-day cost of \$254. On average, most of the trip expenses (74.1 percent) were for registration costs, with about 26 percent of expenses on average going toward hotels and other expenses necessitated by the travel itself. The most expensive trip sampled cost \$7,808 and paid for travel to Grand Prairie, TX for a Sheriff's Office contractor helicopter recertification. Registration comprised the majority of the cost at \$6,745.

Travel Purpose for High-Cost/Distant Trips

Valley Medical Center

- Nearly all trips, 174 or approximately 93 percent, consisted of employees traveling to medical conferences. An additional 13 trips (7 percent) were for other types of training, and one trip (1 percent) was for a physician's sabbatical.

Other Departments

- Sixteen trips (53 percent) consisted of employees participating in training separate from conferences. An additional 10 trips (33 percent) were for conferences, one trip (3%) was for a meeting and three trips (10 percent) were for various other events.

High-Cost/Distant Trips Destinations

Valley Medical Center

- The single most common destination was Maui, HI (16 percent), followed by Oahu, HI (11 percent) and Hawaii's Big Island (10 percent). These three destinations represented approximately 37 percent of all VMC destinations.
- Seventy-eight trips (41 percent) were taken to the non-continental U.S. with an average cost of \$3,085 per trip. Of these, 77 trips were taken to the islands of Hawaii, costing the County a total of \$238,358 over the three-year period. This represents 44 percent of total high-cost sample expenses to all destinations.
- Out of State travel within the continental U.S. accounted for 54 trips (29 percent) at an average cost of \$2,625 per trip.
- One trip (1 percent) was taken to multiple domestic and overseas destinations at a cost of \$2,788.
- An additional 40 trips (22 percent) were taken to international destinations with Toronto, Canada and Vancouver, Canada being the two most common. The average cost per trip was \$2,640.
- Only 15 trips (8 percent) were taken in-state at an average cost of \$3,234 per trip.

Other Departments

- There was no single most common destination.
- In-state travel accounted for 15 trips (50 percent) at an average cost of \$3,293 per trip.
- Out of state destinations within the continental U.S. accounted for 11 trips (37 percent), at an average cost of \$4,810 per trip.
- Three trips (10 percent) were taken to International destinations at an average cost of \$1,280 per trip. (One trip was entirely grant funded.)

- Only one trip (3 percent) was taken to the non-continental U.S. (Hawaii) at a cost of \$1,804.

Airfare for High-Cost/Distant Trips

Valley Medical Center

- Nearly all travelers, (93 percent) took a plane at County expense to their destination. The average County airfare, including all taxes, charges and fees, for those individuals was \$573. The most expensive airfare paid was \$3,569 to Durban, Africa, and the least expensive airfare paid was \$119 to San Diego, CA.

Other Departments

- Forty percent took a plane at County expense to their destination. The average County airfare, including all taxes, charges and fees, for those individuals was \$535.

Rental Car Expenses High-Cost/Distant Trips

Valley Medical Center

- Sixty-five travelers (35 percent) rented a car, at an average cost of \$38 per day. In addition, only 24 of the 65 travelers who rented a car asked for their fuel cost to be reimbursed at an average cost of \$43.

Other Departments

- Only three travelers (10 percent) rented a car, at an average cost of \$29 per day. In addition, only one of the three travelers who rented a car asked for his/her fuel cost to be reimbursed at a cost of \$148.

Lodging Expenses for High-Cost/Distant Trips

Valley Medical Center

- Nearly all of the trips, 180 or 96 percent, resulted in overnight lodging at County expense. Of these, the traveler stayed an average of 5.2 nights, at an average nightly cost to the County, including taxes and all charges, of \$261.
- Of the 180 trips with hotel nights paid for by the County, the single most common hotel was the Marriott, at 11 percent of hotel names.
- Of the 167 hotels that a) were paid for by the County and b) had a hotel star rating through Tripadvisor.com, the average was 4.0 stars. Of these, 80 percent were four- or five-star hotels.¹¹
- Of the 107 trips for which records reflected a group rate was offered to County participants, 66 travelers (62 percent) stayed overnight at a rate higher than the lowest offered rate.

¹¹ Physicians generally stay in either the hotel where the conference is being held, or they stay in a hotel where conference organizers have arranged a block of rooms, usually at a special rate, for conference attendees. These conference hotels tend to be upscale.

Other Departments

- Sixteen trips (53 percent) resulted in overnight lodging at County expense. Of these, the traveler stayed an average of 17.1 nights, at an average nightly cost to the County, including taxes and all charges, of \$195.
- Of the 16 trips with hotel nights paid for by the County, the single most common hotel was the Marriott, at 13 percent of hotel names.
- Of the nine hotels that a) were paid for by the County and b) had a hotel star rating through Tripadvisor.com, the average was 3.0 stars. Of these, 22 percent were four-star hotels.
- Of the five trips for which records indicated that a group rate was offered to County participants, all travelers chose to stay overnight at a rate equal to or less than the lowest offered rate.

Meal Expenses for High-Cost/Distant Trips

Valley Medical Center

- Nearly all travelers (92 percent) were reimbursed for the cost of meals. There was documentation of 20 travelers (11 percent) being paid for meals beyond the meals included in conference registration or hotel rates.

Other Departments

- Sixteen travelers (53 percent) were reimbursed for the cost of meals. There was documentation of only one traveler (3 percent) being paid for meals beyond the meals offered at the travel site. This employee had specific dietary restrictions.

Incidental Expenses for High-Cost/Distant Trips

Valley Medical Center

- Incidental expenses, such as parking, tolls and tips, were billed to the County in 77 percent of trips. Of these, the average cost of incidentals per trip was \$117. The most paid for incidentals was \$799, and the least paid for incidentals was \$7.33.

Other Departments

- Incidentals expenses were billed to the County in 33 percent of trips. Of these, the average cost of incidentals per trip was \$128. The most paid for incidentals was \$349, and the least paid for incidentals was \$30.

Mileage Expenses for High-Cost/Distant Trips

Valley Medical Center

- Mileage was charged to the County in only 9 percent of trips (16). Of these, the average cost of mileage per trip was \$38. The most paid for mileage was \$229, and the least paid for mileage was \$11.24.

Other Departments

- Mileage was charged to the County in only 10 percent of trips (3). Of these, the average cost of mileage per trip was \$472. The most paid for mileage was \$1,090, and the least paid for mileage was \$152.

High-Cost/Distant Trip Companion Travelers

Valley Medical Center

- Of the 188 trips sampled, there was evidence of one or more non-County companions in 88 trips (47 percent). Most employees traveled with their husband, wife and/or children.

Other Departments

- Of the 30 trips sampled, there was evidence of one or more non-County companions in only two trips (7 percent). These employees traveled with their husband, wife and/or children.

High-Cost/Distant Trip CME/CE Credits

Valley Medical Center

- Records indicate that continuing medical education (CME) credits were available to at least 82 percent of all travelers. However, some continuing education credits may not be reflected in the available records.
- An average of 25.8 CME credits were available to travelers, while 21.2 credits were claimed on average (82 percent.)

Other Departments

- Records indicate continuing education (CE) credits were available to at least 13 percent of all travelers. However, some continuing education credits may not be reflected in the available records.
- Available records show 21.3 credits were claimed on average. (The maximum number of potential credits was unknown.)

Summary of Expensive and Distant Trips Sampled

Table I.3 provides a summary of highlights from the expensive and distant trips that were sampled for Valley Medical Center and all other departments, except those in the Social Services Agency.

Table I.3

Statistical Highlights of Expensive and Distant Trips Sampled

	Expensive/Distant Trips Sample	
	<i>Valley Medical</i>	<i>All Other Depts</i>
Average Number of Event Days	7.9	14
Average Trip Cost	\$2,869	\$3,561
Average Amount Spent on Registration	\$775	\$2,639
Average Amount Spent on Hotels, Rental Cars, Airfare, Meals, etc.	\$2,094	\$922
Percent of Trips to Conferences	93%	33%
Percent of Trips to Locations Out of State	93%	50%
Percent of Trips to Locations Outside the Continental U.S.	64%	3%
Percent of Trips with Hotel Stays	96%	53%
<i>For These, the Average Nightly Room Expense, Including All Charges</i>	\$261	\$195
<i>For These, the Average Hotel Star Rating</i>	4	3

Topics Requiring Additional Review

Occasionally, some issues may be identified during a management audit that are either not of sufficient significance to warrant the preparation of a separate finding or would require more time to analyze than was available. In such cases, these issues are reported in the Introduction so that the Board of Supervisors and County managers are apprised of the issue and can take appropriate action or request further exploration of the issue, if they deem it warranted. The Management Audit Division identified six such issues, as described below.

Payment of Countywide Travel Expenses by “Direct Pay Code”

The County has several means of processing travel-related expenses. Mileage expense reimbursements are processed through the County’s payroll system. Some payments are processed through the County’s purchasing cards. Other expenses are reimbursed through either the Social Services Agency or the Controller’s Office through either the advance payment or actual expenditure reimbursement process. A fourth means of payment is through “direct pay,” whereby a department can spend funds directly. The County processes hundreds of millions of dollars each year through direct pay, using more than 100 codes that cover everything from Grand Jury expenses, utility payments to suggestion awards. Some of these expenses may be appropriate for a direct pay process. However, some of expenditures processed in this manner are not appropriate for a direct pay process. An assessment of direct pay expenditures was outside the scope of this audit. Nonetheless, auditors became aware of travel payments having been processed through direct pay in a manner that makes such expenditures virtually impossible to monitor or count. For example, auditors noticed that hotel and mileage expenses have been paid through the “direct pay” code for “tuition reimbursement” expenses pursuant to labor agreements. Because these expenses were paid through a direct pay code, they were not reviewed, approved or processed by either the Controller’s Office or the Procurement Department. All of the County’s hotel and mileage costs should follow the same review and processing requirements, and no travel expenses should be processed through “direct pay.” Further, auditors have concerns about the sheer volume of expenditures, unrelated to travel costs, processed outside of the review of the Controller’s Office and the Procurement Department.

Controller’s Claims Unit Staffing

The Claims Unit at one time had eight positions, of which four were dedicated to travel and other duties. The four staff involved with travel each spent about half of their time on travel payment review and processing, for an equivalent of two full-time staff assigned to travel. Each position was assigned a certain number of budget units, and they would process travel for just their assignments.

However, as of September 2009, the Claims Unit had only three total positions and all three spend part of their time on travel. Of the eight former positions, one was eliminated and one has been held vacant. That left six filled positions, but three people were out on medical or maternity leave. As a result, only three people staffed the unit, which has ultimate responsibility for the payment of some 5,500 travel expense claims

annually. In addition to processing travel for their assigned units, claims staff are responsible for periodic review of claims processed by Social Services, as well as P-Card audits, daily payment processing for the entire County, and the management of the vendor master. Therefore, this unit was understaffed as of September 2009.

Mandatory Use of County Travel Agency

The existing County Travel Policy requires employees to use Giselle's travel agency to book airfare under all circumstances. At present, some County travel coordinators pre-determine their preferred flights through Internet research. Due to the County policy, rather than book the flights directly, they then provide the flight information to the travel agency, which then books the requested flight for a fee. The service fees, which range from \$10 to \$15 depending on whether the request is handled via email or by telephone, amounted to \$30,200 in FY 2007-08.

In theory, employees should not conduct their own research, but should instead provide Giselle's with information regarding their destinations and required timeframes and allow Giselle's to determine the lowest airfare that meets the requirements. This in theory would control costs; however, according to the Controller's Office Claims Unit, its own research has indicated that the costs, in aggregate, are similar to what County staff could book without the agency. Claims Unit research has indicated that some flights are more expensive, some are cheaper, and in aggregate, the costs are similar.

The requirement to use the travel agency in all cases sometimes results in unnecessary service fees, assuming that individuals who have found a reasonable flight could otherwise book it themselves for free. Also, some staff have claimed that the travel agency fares are actually higher than what they could book themselves, although, as previously noted, the evidence from the Controller's Office suggests that in aggregate, the costs are comparable.

In addition, the agency will not book airfare until it receives a signed travel authorization, which sometimes results in more expensive airfare in those instances when signatures cannot be obtained prior to airfare increases. By permitting exemptions from the mandatory use of Giselle's by specific departments or divisions, the Controller could facilitate more expeditious, and possibly less expensive, booking of airfare, and save a small amount of money on service charges. Exempt departments should be subject to periodic review and comparison of airfare, and, if costs increase, potential revocation of the exemption.

Multiple Travelers

In a random sample of 90 trips made by staff other than Social Services and Valley Medical Center, at least 16 percent involved more than one County employee. With the exception of training attended in San Jose for registration expenses only for 28 Clerk-Recorder's Office staff, these travelers tended to be from the Probation Department or the District Attorney's Office. For example, in FY 2006-07, eight Probation staff were sent to a training in Auburn; and 15 were sent to a training in Sacramento. The next

year, the Probation Department sent multiple staff to a training in Pasadena. In FY 2006-07, three staff of the District Attorney's Office attended a training in Dana Point; and at least four attended a conference in Santa Clara. The following year, three staff were sent to a training in Santa Barbara. At its next update of the County Travel Policy, the Controller's Office should consider amending the policy to suggest that departments seek ways to minimize the number of attendees, such as by sending one employee to an event who can then relay information subsequently to non-attendees, or engaging in virtual training programs or DVD seminars, and similar alternatives.

Mileage Reimbursement Claims

Travel records that were reviewed in the course of this audit show that individuals frequently drive in their personal vehicles when it would be more cost effective to either rent a vehicle or drive a County vehicle. According to Fleet Management, any trip in a sedan exceeding 85 to 100 miles would be cheaper to complete in a County car compared to reimbursement of miles at a 55-cents-per-mile rate. In response to an audit of the County Fleet, issued in May 2009, the Board of Supervisors directed the administration to develop criteria for determining when a County employee should have a County-provided vehicle based on annual miles and/or other criteria.

Since many travelers claim mileage for well more than 100 miles per travel day, implementation of a policy requiring employees to take a County car if available when driving more than about 85 to 100 miles per day would substantially reduce County mileage expenses. Additionally, such a policy would sharply curtail situations in which individual employees receive in excess of \$10,000 per year in mileage reimbursement, while improving the utilization rate of the existing Fleet. As of mid-October, in response to the May 2009 audit of the County Fleet, such a policy was being developed by the administration.

In addition, as part of this audit, staff in some departments reported that some employees have submitted mileage reimbursement claims many months, and even well more than a year, after the mileage was driven. At present, the County practice requires reimbursements to be within the same fiscal year. The County Controller should consider amending the Travel Policy to require employees to either claim reimbursement for miles driven within at least three months of travel or forfeit reimbursement. This would improve accountability for mileage expenses, as managers and supervisors would be more likely to be aware of any questionable claims.

Development of a Per Diem for Children In Escort

Employees of the Social Services Agency escort children and minors on court-ordered visits to their parent or other family members, or escort them to and from residential placements. Occasionally these may be long trips, including to destinations in the eastern United States and in Mexico. The County Travel Policy does not include a provision for expenses for traveling with children or minors in such circumstances. At the commencement of this audit, SSA did not have an established per diem amount for children in escort and it was generally left up to the social worker to decide how much they spend on a child's food. It was reported at the beginning of the audit that there

had been instances in which social workers were not reimbursed for expenses they incurred to provide food or refreshments for such children. Fiscal staff reported to auditors that the Agency was in the process of developing more specific guidelines related to expenses for children.

During the audit period, the Agency finalized new policies applicable to the Department of Family and Children's Services for meals expenses incurred on behalf of clients. The policies allow employees to incur on behalf of clients amounts equal to the amounts allowable for employee travel, but a receipt is always required for clients' expenses.

While this does not constitute a large category of costs, the SSA policy should be consistent with the County Travel Policy. The Board of Supervisors should amend the Travel Policy to include a similar provision addressing travel expenses for clients in escort.

Survey of Other Jurisdictions

To gain an understanding of distinctions and similarities between the travel practices and policies in Santa Clara County compared to practices in other large California counties, a survey was developed and submitted to the 10 largest California counties. Other than Santa Clara County, six other counties responded to at least some of the survey questions. The respondents were San Bernardino, San Francisco, San Diego, Fresno, Los Angeles, and Orange counties.

When appropriate, information from the surveys has been included in various sections of this report, or elsewhere in this Introduction. It should be noted that the survey responses contain self-reported information. The Management Audit Division did not audit or otherwise verify the accuracy of the reported information; therefore, some information and comparisons may not be valid. A summary of survey responses from each jurisdiction is included as Attachment C. Copies of the full response from each jurisdiction are available upon request.

Highlights from the survey responses include:

- The average reported travel expenditure per employee for the five counties was \$196, significantly less than the estimated \$303 for Santa Clara County.
- Orange County, which reported the lowest per-employee travel expenditures of all respondents, does not operate a hospital, is the only responding County that reports not permitting use of County funds for conferences to Hawaii, Alaska, or foreign countries, and is the only responding county that does not have meal expense restrictions.
- Of the three responding counties other than Santa Clara County that operate hospitals, San Bernardino County reported that its physicians "infrequently" travel at County expense to conferences in Hawaii, Alaska, the East Coast or overseas, with total conference costs exceeding \$2,500 per physician per trip.

Neither San Francisco nor San Diego counties provided information on the topic; Santa Clara County reported that such trips are “common.”

- San Bernardino reported that its physicians have designated “professional development” funds, but that none of these funds are used to pay for travel expenses, and physicians do not have separate funds designated for travel. In Santa Clara County, physicians may have up to \$4,500 per year of County funds to spend on travel if they so desire.
- San Diego County reported that its physicians would not be reimbursed for travel expenses on a day when the physician does not attend a conference that is in session. Santa Clara County does not require attendance for reimbursement of travel expenses.
- The two counties that reported having large numbers of purchasing cards (p-cards) that are used for travel expenses also reported that they frequently spend administrative time to collect reimbursement from employees for small, unauthorized p-card charges. These are Santa Clara and San Bernardino counties; counties with few p-cards reported that such administrative hassles are rare.
- San Francisco and Fresno counties have straight meal per diems and do not require meal receipts; San Diego County has meal per diems governed by each department’s receipt requirements. San Bernardino County reports operating as Santa Clara County does, which is to offer per diems without receipts, but to pay a higher rate with receipts. The un-receipted total daily per diem in Fresno and San Bernardino counties is \$34, which is \$4 more than Santa Clara County’s \$30. Not surprisingly, San Diego and Santa Clara counties report their meal expense processing is “extremely” administratively burdensome, while Fresno reports “minimally” burdensome processing.
- All counties except San Diego County reported permitting employees to keep for their own personal use frequent flier miles earned when traveling at County expense. San Diego County reports that it does not have a policy on this issue.
- San Francisco, San Diego, Los Angeles and San Bernardino counties all cap hotel expenses. Fresno, Orange and Santa Clara counties do not.
- Of the seven responding counties, five reported reducing travel costs in light of budget problems. San Francisco, Fresno and Orange counties reported cutting their travel budgets, with Orange reporting that it has restricted “non-critical travel to conferences.”

Recommendation Priorities

The priority rankings shown for each recommendation in the audit report are consistent with the audit recommendation priority structure adopted by the Finance and Government Operations Committee of the Board of Supervisors, as follows:

Priority 1: Recommendations that address issues of non-compliance with federal, State and local laws, regulations, ordinances and the County Charter; would result in increases or decreases in expenditures or revenues of \$250,000 or more; or, suggest significant changes in federal, State or local policy through amendments to existing laws, regulations and policies.

Priority 2: Recommendations that would result in increases or decreases in expenditures or revenues of less than \$250,000; advocate changes in local policy through amendments to existing County ordinances and policies and procedures; or, would revise existing departmental or program policies and procedures for improved service delivery, increased operational efficiency, or greater program effectiveness.

Priority 3: Recommendations that address program-related policies and procedures that would not have a significant impact on revenues and expenditures, but would result in modest improvements in service delivery and operating efficiency.

Acknowledgements

Auditors wish to thank the County Controller's Office, particularly Claims Unit staff, as well as staff with the Social Services Agency, Health and Hospital System, County Counsel's Office, County Executive's Office, and Employee Services Agency, for their patient and helpful assistance during this audit.

Section 1. Meeting Charter Requirements for Travel Expense Limits and Improving the Reimbursement Process

Problem

- The Santa Clara County Charter requires that the “maximum price” for travel expenses “be fixed by ordinance for management employees.” The County Ordinance Code also requires “limits” and “maximum amounts” for travel expenses. At present, the County has no maximum rates for lodging or transportation expenses, and, although mileage rates and meal expense caps exist, they are not set by ordinance. Further, current policies incentivize employees to submit receipts for meal reimbursement, which creates a costly administrative and accounting cycle since an estimated 4,000 trips involving reimbursement for meals occur annually.

Adverse Effect

- As a result, some County travelers incur excessive costs for lodging, airfare, and rental cars, among other costs.
- In addition, the County Travel Policy provision permitting employees to submit receipts for hotel and meal expenses, rather than obtaining reimbursement solely on a per diem basis, results in administrative inefficiencies that increase personnel costs and could be avoided without adversely affecting the financial interests of the County or employees who travel on County business. Among the more than 4,000 reimbursement requests, receipt documentation for a single trip amounted to as much as 89 pages, and individual issues in dispute involved as little as 60 cents.

Recommendations, Savings and Benefits

- The Board of Supervisors should amend the County Ordinance Code to provide for travel expense limits on a per diem basis, based on rates established for federal employees, and revise the Travel Policy to require the use of federal per diem rates for most meal and hotel expenses, except as otherwise provided in the Travel Policy to accommodate extraordinary circumstances. These changes would result in compliance with the Charter and Ordinance Code and reduce administrative expenses, saving the County an estimated \$155,000 annually.

Travel Expense Limit

Section 710 of the Santa Clara County Charter states that whenever County officers or employees are authorized by the Board of Supervisors or County Executive to travel, they shall be reimbursed for actual and necessary expenditures for mileage, transportation, lodging and meals. As shown in Attachment D, the Charter further states:

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“The maximum price to be paid for mileage, transportation, lodging and meals may be fixed by agreement with a recognized employee organization but such matters shall be fixed by ordinance for management employees and shall be uniform for all such employees including elected county officers.”

In fact, there is no County ordinance that sets the “maximum price” for any travel expenditures for any County employees, managers, officers or elected officers. In addition, Section A31-2 of the County Ordinance Code, a copy of which is provided as Attachment B, requires that the County’s travel policies establish “maximum amounts” for reimbursement of actual and necessary travel expenses. Except for meal expenses and a per-mile reimbursement rate, County policy does not establish “maximum amounts” for travel expenses.

Section A31-1.1 (a) of the County Ordinance Code, as shown in Attachment B, requires the establishment of detailed travel policies, which the ordinance states “will describe spending and reimbursement limits.” Except for meals, the County’s policies do not establish maximum amounts for travel expenses, and the “limits” on travel expenses are, in most cases, only general. Existing limits are described below.

Maximum Travel Reimbursement Amounts per County Policy

Mileage in Personal Cars and Vehicle Rental Expenses

The County has adopted the federal maximum per-mile rate for reimbursement of miles driven by employees and managers in their personal vehicles, but this rate is pursuant to the County Travel Policy, rather than ordinance. There is no maximum total amount or daily rate in County ordinance or County policy for vehicle rental expenses, although associated charges, such as for additional insurance and second drivers, are specifically prohibited by policy.

Lodging and “Incidental” Expenses

The County Travel Policy specifically states that there is no maximum lodging rate. The policy, as shown in Attachment A, requires reimbursement of “actual and reasonable hotel room costs plus taxes, at the single occupancy rate for a single room.”

The County Travel Policy establishes maximums for certain “incidental” expenses, but others are not addressed by County policy. For example, the County will reimburse up to \$2 per day for tips for hotel housekeepers, but the policy does not address expenses such as airline baggage fees, internet connection charges, bank currency conversion fees and fees charged for late checkout from hotels. According to the Finance Director, future Travel Policy revisions will incorporate guidance on such topics.

Meals

Current County Travel Policy allows travelers to choose one of two options for handling food expenses. They may either receive a set amount (per diem) for each meal for which they do not submit a receipt, or they may receive reimbursement for the actual cost of the meal, up to twice the per diem amount, with the provision of a receipt. This policy incentivizes employees to choose the receipt option and be permitted to spend twice as much per meal. Not only does this option result in additional costs for the County, but it creates a substantial administrative and accounting workload over very small amounts of money in relation to the staff time consumed in the claiming and reimbursement process, as discussed later in this section. Consequently, the adoption of a single option for a per diem based on reasonable estimates of actual meal costs should be considered. Table 1.1 shows the amounts allowed under the two options for each meal.

Table 1.1.

**Current Santa Clara County Employee
Travel Meals Reimbursement Rates**

	Base Rate "Per Diem"	Extended Rate (2x Base)
	No Receipt Req.	Receipt Req.
Breakfast	\$7	\$14
Lunch	\$8	\$16
Dinner	\$15	\$30
Daily Max	\$30	\$60*

Source: County Travel Policy

*The extended rate daily maximum amount may be increased by \$15 (up to a daily maximum of \$75) for travel to certain high cost metropolitan areas of the United States, as defined in the Travel Policy.

Federal Per Diem Rates

One manner in which the County could establish "maximum prices" for some expenses would be to base the Santa Clara County rates on those established by the federal government for its traveling employees. The U.S. General Services Administration (GSA) publishes per diem rates for hotels and meals and incidental expenses for federal employees traveling on government business within the United States. These rates are the daily hotel room rate. If it adopted these rates, the County would also have to reimburse travelers for applicable room taxes.

Federal Hotels Per Diem

The GSA establishes maximum rates for reimbursement of hotel expenses incurred by federal employees. These rates vary by location and, in some cases, by season. These rates are maximum reimbursement caps; these caps are entirely unrelated to any rate discount programs that may exist for government or private travelers. A *Standard* hotel per diem rate for travel within the continental U.S. applies to any locations not otherwise specified. These rates are also commonly known as “CONUS” rates. The GSA publishes a list of per diem rates for *Non-Standard Areas (NSA)*, or cities and counties within the continental United States considered to be higher cost than the nonspecified areas. Many of the destinations where Santa Clara County employees travel for County business are within the Non-Standard Areas. In addition, the Department of Defense establishes non-continental, non-foreign maximum reimbursement rates for hotel expenses in areas such as Alaska, Hawaii, Puerto Rico, and Guam, and the State Department establishes maximum reimbursement caps for foreign hotel expenses. Table 1.2 shows the standard hotel maximum rate as well as the rates for destinations commonly visited by County employees. These rates are effective October 1, 2009. The complete list of NSA destinations and rates for FY 2010 is provided as Attachment E. Note that these are maximum reimbursements paid to employees by the federal government. They have no relation to discounts that the government or the employee may be able to obtain from a given hotel through government-rate programs, or memberships in organizations.

If the County were to adopt these rates, and the federal travel policy guidelines regarding exceptional circumstances under which these rate caps would not be applicable, it would ensure that there is a rate cap, and that the rate caps are current and reasonable for the area. Table 1.2 on the next page illustrates these rates as of October, 2009. See Attachment F for the federal policy regarding payment of actual expenses, rather than per diem rates.

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Table 1.2

**Proposed Per Diem Rates (Equal to 100% of Federal Rates)
Hotel Rooms in Select Areas**

City/Metropolitan Area	Per Diem, excl. tax
Standard	\$70
Sacramento, CA	\$109
Los Angeles, CA	\$135
San Diego, CA	\$147
San Francisco, CA	\$166 or \$192 ¹
Isle of Maui, HI	\$169 ²

Sources: U.S. General Services Administration, "FY 2010 Domestic Per Diem Rates"; U.S. Department of Defense, "Maximum Per Diem Rates Outside the Continental United States"

If the County adopted these rates, employees and travel coordinators could choose any hotel and be reimbursed, with the hotel receipt, at up to federal per diem cap.³ A traveler could choose hotels for which the expense is at or below the federal cap and ensure that all of their authorized hotel expenses are reimbursed by the County. Or, the traveler could stay in a more expensive hotel, and pay the difference between the maximum reimbursement rate and the actual hotel expense out of their pocket. For example, if an employee stayed in a \$250 per night hotel during the high season in San Francisco, the employee would receive reimbursement of \$192 plus tax on that amount, and be responsible for the remaining nightly rate of \$58 and associated taxes on that amount. Or the employee could choose a hotel with a nightly rate of \$192 or less and receive full reimbursement.

Federal Meals Per Diem

Federal per diem rates for meals and incidental expenses, effective October 1, 2009, are listed in Attachment E. If the County adopts these rates without modification, however, employees would receive a "windfall" of substantially greater meal reimbursement than they currently enjoy, even at the receipted rate. Therefore, it is recommended that in order to maintain approximately the same meal costs as currently are paid by the County, the Board of Supervisors set meal reimbursement rates at 80 percent of federal rates. By setting the meal per diems at 80 percent of the federal rate County travelers would be able to claim similar amounts as they do on average currently, while basing the rates on destination-specific information that is researched and updated regularly by the federal government.

¹ Seasonal high and low rates.

² The Department of Defense adjusts rates for Hawaii monthly.

³ For examples of hotels that are near these rates, there is a website – www.fedrooms.com – that lists some hotels that are around the rate caps for each city. The site is not comprehensive; many other hotels with rates that also fall at or below the federal per diems are not listed on the site.

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The proposed per diem meals rates—equivalent to 80 percent of the federal rates—are delineated in Table 1.3. The rate structure parallels the federal structure, which includes six different rates, depending on local expenses in specific locations.

Table 1.3

Proposed Per Diem Rates (Equal to 80% of Federal Rates) Travel Meals

Max Per Day	\$33 (Standard)	\$37	\$40	\$45	\$49	\$53
Breakfast	\$6	\$6	\$7	\$8	\$9	\$10
Lunch	\$9	\$10	\$10	\$12	\$13	\$14
Dinner	\$18	\$21	\$23	\$25	\$27	\$29

Sources: U.S. General Services Administration, "FY 2010 Domestic Per Diem Rates"; U.S. Department of Defense, "Maximum Per Diem Rates Outside the Continental United States"

Below are some examples of proposed rates, at 80 percent of the federal rate, by City. The complete listing of federal per diems is provided as Attachment E.

- \$37 Daily Maximum: Modesto, Imperial
- \$40 Daily Maximum: Sunnyvale/Palo Alto/San Jose, Stockton, San Rafael
- \$45 Daily Maximum: Sacramento, Fresno, Oakland, San Mateo, Redding
- \$49 Daily Maximum: Santa Barbara, San Luis Obispo, Santa Cruz, Concord
- \$53 Daily Maximum: Los Angeles, San Francisco, San Diego, Monterey

Effect of Use of Federal Rates Rather than Existing Rate Caps

To estimate the fiscal impact of implementing federal per diem rates for hotels and per diem meals rates at 80 percent of the federal rates, actual reimbursements paid to travelers in FY 2008-09 were analyzed and compared to what they would have been paid under our proposal.

For each trip in a random sample of County travel carried out during the three-year period from FY 2006-07 through FY 2008-09, auditors compared the actual hotel rates paid to the maximum hotel rates that would have been paid using the federal per diem rates. The historic rates for the particular city, fiscal year, and season were applied. As shown in Table 1.4, if the County had applied the federal per diem rates to the trips taken in the random sample, it is estimated that the County would have saved approximately 15 percent on total hotel costs. This amounts to more than \$133,000 annually.

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Table 1.4

**Hotel Rates Paid for County Employee Travel in
FY 2006-07 to FY 2008-09
vs. Federal Maximum Rates**

	VMC	SSA	All Other	Countywide
Portion of County Trips	13.6%	36.7%	49.7%	
Average Base Rate Paid	\$170	\$111	\$123	\$125
Estimated Average Annual Cost Paid (incl tax/fee)	\$267,306	\$135,244	\$586,256	\$988,805
Estimated Average Annual Cost under Federal Rates (incl tax/fee)	\$185,922	\$122,556	\$546,535	\$855,012
Estimated Annual Savings under Federal Rates	\$81,384 (30%)	\$12,688 (9%)	\$39,721 (7%)	\$133,793 (15%)

Sources: Travel Logs from Santa Clara County Controller's Office and Social Services Agency; Per Diem Rates for Fiscal Years 2006, 2007, 2008, and 2009 published by the U.S. General Services Administration and the U.S. Department of Defense.

As Table 1.4 shows, 86 percent of County employees incurred hotel costs that were within 10 percent of the cost that would have been allowed under the federal rates. This suggests that most County travelers would not experience a substantial difference in the quality of accommodations under the federal rates. However, the VMC lodging costs would have been markedly lower (30 percent) under the federal rates.

A similar analysis was conducted to compare meals costs incurred by County travelers in a random sample of County employee travel in FY 2008-09. Meal costs were compared to what would have been paid at 80 percent of the federal per diem rates. The historic rates for the particular city, fiscal year, and season were applied. The specific breakdown of costs by meal and sample are shown in Table 1.5.

As the table shows, based on the sample review, it is estimated that reimbursing at 80 percent of the federal meals rates would have cost the County approximately \$56,562 more in FY 2008-09 than the actual cost incurred. This additional cost would be offset by savings from improving the efficiency of the accounting review process, as described later in this section.

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Table 1.5

**Meals Costs Paid for County Employee Travel in FY 2008-09
vs. 80% of Federal Maximum Rates⁴**

	SSA	VMC	All Other	Countywide
Portion of County Trips	36.7%	13.6%	49.7%	
Average Cost of Meals Paid	\$14.77	\$10.71	\$12.38	\$13.03⁵
<i>Breakfast</i>	\$8.93	\$7.00	\$6.85	\$7.69
<i>Lunch</i>	\$10.22	\$8.00	\$9.02	\$9.40
<i>Dinner</i>	\$22.11	\$14.98	\$17.59	\$19.05
Estimated Average Annual Cost Paid	\$75,083	\$28,363	\$102,006	\$205,451
Estimated Average Annual Cost Using 80% of Federal Rates	\$79,103	\$44,994	\$137,917	\$262,013
Estimated Annual Additional Cost Using 80% of Federal Rates	\$4,020	\$16,630	\$35,912	\$56,562

Sources: U.S. General Services Administration, "FY 2010 Domestic Per Diem Rates"; U.S. Department of Defense, "Maximum Per Diem Rates Outside the Continental United States"; Travel Logs from Santa Clara County Controller's Office and Social Services Agency.

Travel Reimbursement of Contractors versus Employees

While the Ordinance Code and County policies prescribe standards and set some limits for travel expense reimbursement of employee hotel, meals and other expenses, neither the County Ordinance Code nor the County Travel Policy require consultants or other contractors to adhere to the same travel policies and reimbursement standards required of employees. Because the County regularly contracts with consultants to perform work on behalf of the County when the County does not have the particular expertise among its employees, or because the nature of the County need is one-time and exceeds the County's available resources, County travel expense reimbursements should apply equally to consultants engaged to perform services on behalf of the County.

Two consultant contracts executed in recent years by Valley Medical Center included provisions that permitted the consultant to charge the County an "Expense Fee," rather than comply with the same travel reimbursement policies applicable to all County employees, including elected and appointed officials. One recent contract included a 30 percent expense fee that was applied to all billed hours, enabling the contractor to bill the County for millions of dollars in expenses without any form of control or requirement to provide documentation that the expenses were reasonable, necessary and actually incurred. Consequently, the Board of Supervisors should amend the Ordinance Code to prohibit use of percentage based expense fees in contracts and require all consultant contracts to comply with the same travel policies and expense reimbursement standards required of County employees.

⁴ All meals rates include taxes and tip.

⁵ Weighted average.

Minimizing Receipt Requirements

In addition to adopting maximum meal rates in the County Ordinance Code, in addition to the County Travel Policy, to bring the Ordinance Code into compliance with the Charter provisions for “maximum prices” for management employees, the County could reduce administrative expenses Countywide by permitting employees to receive reimbursements at these per diem rates *without receipts*. The receipt requirement for travel meal expenses should therefore be omitted from the County Travel Policy. Similarly, the County could reduce administrative costs by applying the receipt policy for Incidental and Personal Expenses (as shown on page 46 of the Travel Policy, which is page 116 of this report) to all forms of payment, including P-Card transactions. The issue of receipts is not related to the Charter or the Ordinance Code, but is driven by requirements in the County Travel Policy and the County P-Card Policy.

Senior management of the Social Services Agency estimate that transitioning to reimbursing meal expenses without receipts could enable the department to eliminate one full-time equivalent employee. By eliminating one Account Clerk II position, the County could save approximately \$78,000, the cost of the position including salary and benefits. Similarly, an unknown portion of staff time in the understaffed Controller’s Claims Unit will be made available for more pressing Claims Unit tasks.

Meal Expense Reviews: Inefficient Use of Staff Resources

The Controller’s Office processes an average of more than 3,400 trips per year, not including those taken by Social Services Agency (SSA) employees. Based on a random sample in which approximately 75 percent of trips included meals reimbursements, it is estimated that approximately 2,600 trips include meals reimbursements. The SSA staff process an average of more than 2,000 trips per year. Based on the results of a random sample in which 81 percent of SSA trips included meals reimbursements, it is estimated that approximately 1,400 SSA trips each year involve processing a meals reimbursement. Countywide, fewer than 7.0 full-time equivalent (FTE) positions are processing approximately 4,000 trips that involve meals reimbursements each year.

Some of the meals claims are for the per diem amounts, which do not require a receipt and are simple to process. However, many travelers choose to claim the per diem for some meals, while submitting receipts for the extended rates on other meals. Other travelers choose to submit receipts for the extended rate for all of their meals.

When travelers claim the extended rate for which a receipt is required, claims staff must scrutinize each receipt to ensure that:

- The food was purchased on the travel date and within authorized time frames;
- The traveler will not be reimbursed for any alcoholic beverages;
- The traveler will not be reimbursed for any tip provided in excess of 15% of the pre-tax subtotal;

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- If the bill included food for other individuals, the traveler is not reimbursed for those amounts;
- If the bill included items shared between two or more County travelers, the cost of those are split; and
- If the bill included items purchased in another currency, the prices, taxes and tips are converted to U.S. Dollars.

The Travel Policy currently states that “expenditures for alcoholic beverages, including related tax and tip, will not be reimbursed.” Under the County’s current per diem meals policy, employees are paid for meals expenses with the understanding that they not use County funds to purchase alcohol. Since receipts are not required for the existing per diem rates, the County does not enforce the alcohol beverage policy for those meals. Yet, enforcement of the alcohol policy is a primary reason why receipts are scrutinized. Similarly, the existing per diem rates easily permit County employees to purchase chocolate milk or sugar-sweetened soda⁶ without the knowledge of the County. Therefore, adopting a straight per diem rate would not expose the County to enforcement challenges that do not already exist.

According to SSA Accounts Payable staff, the most time consuming part of all travel auditing is scrutinizing the meals. The Agency estimates that the meals receipts review takes up at least 50 percent of the total review time, and more than that in many cases. Staff in both the Controller’s Office and SSA Fiscal Department expressed a desire to spend more of their time scrutinizing the higher priced items, such as hotel charges and other costs, instead of spending so much of their time on meals reimbursements.

An extensive review of hundreds of trip expense records confirmed that claims staff in the Controller’s Office and SSA give meticulous review to meals receipts. The hand-written and calculator-generated calculations contained within the travel packets indicate the detail with which the claims staff review receipts. Staff parse out individual items on receipts, calculate exact tips for allowable meals, and calculate any discrepancies. Some examples of these calculations are provided in Attachment G.

Small Expenses Consume Excessive Time

In some instances, discrepancies of very small amounts, as low as 60 cents, were calculated and claims staff spent time to communicate with the traveler and/or the traveler’s administrative assistant about those discrepancies. Administrative and claims staff go to great lengths to verify expenses and obtain receipts. It is not uncommon for staff to phone hotels and restaurants in search of receipts for travelers, or even to inquire about menu items.

SSA Accounts Payable staff report that a single complicated trip, such as a Mexico trip, can take a full day or more to process after the travel (not including the time required

⁶ On October 8, 2008 the Board of Supervisors adopted the “Santa Clara County Beverage Nutritional Criteria” which prohibits the use of County funds for the purchase of sugar-sweetened beverages. As of October 2009, this provision was being enforced by Social Services Agency meal reimbursement claims reviewers.

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for the pre-travel authorization process). One such trip packet reviewed for this audit was 89 pages in length, including all receipts and calculations pages.

While it is to be expected that processing the international trips would be more complicated than a more common in-state or regional trip, the requirement to provide receipts is exceptionally burdensome for the trips that social workers take to Mexico for court-ordered visits and placements. First, some vendors in some Mexican destinations do not provide machine-generated itemized receipts. To work around this problem, SSA travelers to Mexico carry blank receipt books provided by the Controller's Office and fill out a receipt for expenses for which they cannot obtain a machine-generated itemized receipt. Second, claims staff must translate itemized receipts into English in order to scrutinize the items. Staff report that it is sometimes difficult to discern whether an item is food or beverage, therefore making it difficult to judge with certainty whether or not alcohol was purchased. Third, staff must convert the currency of all the items, which requires them to research the currency exchange rate for the particular dates of travel. Finally, staff must calculate the tips.

One frustration expressed by fiscal staff in the course of this audit was that despite the large amounts of time and effort spent accounting for meals with receipts, the "missing receipt process" allows travelers to obtain reimbursements at the extended rate even when they do not provide a receipt. By filling out a "missing receipt form" and obtaining the required authorizing signatures, a traveler may be reimbursed for expenses, including meals at the extended rates, without providing a receipt. Fiscal management opined that the missing receipt form (similar to the blank receipt book) does not add value or accountability to the claims process, but rather just adds paperwork.

Inconsistent Treatment of P-Card Charges Less than \$10

Currently, County employees are not required to submit itemized receipts for incidental expenses of \$10 or less in order to obtain reimbursement. However, this does not apply to P-Card users since the P-Card Policy requires employees to submit receipts for all P-Card charges. Employees who use their P-Cards for incidental charges of \$10 or less must submit itemized receipts for those charges. For the purposes of finalizing travel paperwork, travelers using P-Cards must make duplicate copies of receipts and follow a modified procedure, which some employees find to be burdensome. In fact, in the course of this audit, employees reported that many P-Card holders avoid using their P-Cards for charges of \$10 or less in order to reduce the paperwork burden after a trip, even though P-Card holders are expected to use their P-Cards for travel expenses. Applying the receipt policy for Incidental and Personal Expenses (as shown on page 46 of the Travel Policy, which is page 116 of this report) to all forms of payment, including P-Card transactions, would streamline the paperwork process for travelers and make consistent the receipt requirement across payment types.

Per Diem Policies in Other California Counties

Among the high-population counties in California that were surveyed for this audit, there is precedent for the use of lodging per diem rates as well as meal per diem rates

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without a receipt requirement. For example, San Francisco, Orange and Los Angeles Counties do not require meal receipts.

San Francisco, San Diego, Los Angeles, Fresno, and Riverside Counties all have some type of lodging per diem cap. These caps usually make exceptions to honor conference hotel rates or special circumstances, and this audit recommends similar types of exemptions for Santa Clara travelers.

Based on the foregoing, the Board of Supervisors should direct the County Executive to work with the Controller to prepare for Board consideration amendments to the County Ordinance Code and the County Travel Policy that would establish dollar-amount caps for travel expenses. Establishing maximum amounts would bring the County's Ordinance Code into compliance with Section 710 of the County Charter, and would bring the County's Travel Policy into compliance with Section A31-2 of the County Ordinance Code. Although Section 710 of the Charter requires that the "maximum price" provisions apply only to County officials and managers, Ordinance Code Section A31-2 makes no separate provision for managers, and the Board of Supervisors should adopt standard travel policies and reimbursement amounts that are applicable to all County travelers.

The Controller should also amend the Travel Policy to adopt federal per diem rates and to define criteria for exceptions to the per diem rates, as well as the process by which an exception may be granted. One reasonable general exception would be to allow travelers attending conferences to be reimbursed for stays at the lowest offered conference rate hotel, even if the rate is higher than the applicable per diem rate. By honoring the lowest offered conference rate, travelers may save on transportation or car rental expenses and may gain more value from the event by being in close proximity to networking opportunities. Lastly, the Controller should amend the County Travel Policy to include a per diem based approach in which the requirement for meal receipts would only apply to extraordinary circumstances as explicitly provided for in the Travel Policy.

CONCLUSION

Some travel practices identified in this audit do not comply with the County Charter, County Ordinances and/or County policy. These practices include the absence of price caps on hotels and other travel expenses. In addition, the County policy requirement that employees furnish receipts for meals expenses increases administrative costs. Current travel policies necessitate excessive and inefficient scrutiny of meals expenses while allowing hotel choice, a far costlier component of travel, to be carried out relatively freely and in violation of the County Charter and Ordinance Code.

To make more efficient use of accounting staff resources, more actively and consistently control lodging costs, and bring policies into compliance with the County Charter and Ordinance Code, the Board of Supervisors should adopt federal per diem rates for hotels and per diem rates for meals at 80 percent of the federal rates. Establishing maximum amounts would bring the County's Ordinance Code into compliance with Section 710 of the County Charter, and would bring the County's Travel Policy into

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compliance with Section A31-2 of the County Ordinance Code. Although Section 710 of the Charter requires that the “maximum price” provisions apply only to County officials and managers, Ordinance Code Section A31-2 makes no separate provision for managers, and the Board of Supervisors should adopt standard amounts that are applicable to all County travelers.

RECOMMENDATIONS

The Board of Supervisors should direct the County Executive to:

- 1.1 Work with the Controller to draft proposed modifications to the County Ordinance Code and Travel Policy for approval by the Board of Supervisors to specify maximum rates for hotel rooms, meals, incidental expenses and rental car rates for management employees, as required by Section 710 of the County Charter. (Priority 1)
- 1.2 Direct the Controller to amend the County Travel Policy to specify that the rates established pursuant to Recommendation 1.1 for management employees are applicable to all employees. (Priority 1)
- 1.3 Adopt the federal lodging per diem rates as the maximum reimbursable amount for all County employees, with explicitly defined exceptions as provided by federal regulation sections 301.11.300 to 301.11.305, such as special circumstances when specified per diem rates cannot be obtained or when the traveler is staying at the same hotel where the conference he or she is attending is occurring (Priority 3)
- 1.4 Adopt maximum per diem rates for county employee travel meal reimbursement equal to 80 percent of the U.S. General Services Agency travel meal per diem rates. (Priority 3)
- 1.5 Work with the Controller to amend the County Ordinance Code and Travel Policy to prohibit use of percentage based expense fees in contracts and require all consultant contracts to comply with the same travel policies and reimbursement standards as applied to all County employees. (Priority 2)
- 1.6 Direct the Controller to omit the receipt requirement for travel meal expenses from the County Travel Policy. (Priority 2)
- 1.7 Direct the Procurement Department to amend the P-Card Policy to comport with page 46 of the Travel Policy regarding Incidental and Personal Expense receipts. (Priority 2)
- 1.8 Delete and reassign to an existing vacant position one Account Clerk position from the Social Services Agency Accounts Payable. (Priority 2)

SAVINGS AND BENEFITS

Implementation of these recommendations would a) bring the County into compliance with County Charter requirements and the County Ordinance Code, b) improve the consistency of travel reimbursements for similar types of expenditures, such as hotel stays in the same city on the same nights, and c) reduce net costs by an estimated \$155,000 per year (\$77,000 in *net* savings by implementing the per diem rates for hotels and meals, and \$78,000 in savings by deleting one Account Clerk from the Social Services Agency budget).

Section 2. Abuses Resulting from Noncompliance with Travel Ordinances and Policies Lead to Excessive Travel Expenses

Background

- California State law requires numerous professional and trades workers to obtain a State license in order to perform such work within the State. State licensure also requires licensees to satisfy continuing professional education requirements to maintain a license. Because many County positions require such licenses, the County has negotiated with employee organizations and budgeted funds for education and professional development.

Problem

- However, pursuant to a July 2006 informal administrative approval pertaining to County physicians that was not submitted to the Board of Supervisors as required by County Ordinance Code Section A31-1.1, the fundamental educational purpose of much County travel has been subverted from its business purpose, and some Valley Medical Center (VMC) physicians have not fulfilled their responsibility to exercise reasonable and prudent judgment in the expenditure of taxpayer monies to achieve the educational goal. VMC managers view the \$4,500 annual limit per physician for educational and professional development as an employee recruitment and retention benefit with minimal restrictions. VMC does not require physicians to even attend the educational sessions to which they travel, nor does the hospital maintain a record of courses completed or credits earned. These travels usually occur while the physicians are on vacation or annual leave

By comparison, other County employees must meet strict requirements, including providing proof of attendance and successful completion of educational courses or professional development conferences, or the County will not reimburse the employee for the costs incurred.

Adverse Effect

- VMC physicians spend more than \$650,000 per year on travel. Over three years, VMC physicians spent \$238,358 on 77 trips to Hawaii conferences alone. During this period, physicians also traveled at County expense to Canada, Mexico, Switzerland, Italy, South Africa, Puerto Rico, Spain, China, Aruba, Thailand, the West Indies and the Bahamas, as well as other expensive locations, often staying in luxurious accommodations. Such travel is abusive and noncompliant with County Policy.

Recommendations, Savings and Benefits

- The Board of Supervisors should direct the County Executive to enforce the County Travel Policy uniformly for all employees by requiring VMC physicians to adhere to the County Travel Policy, banning County-funded conference and training travel to Hawaii, Alaska and foreign countries, and restricting the portion of education and professional development funds that may be spent on travel.

Background

Santa Clara County has agreements with several labor groups that provide resources to employees for tuition reimbursement, mandatory licensing and/or necessary continuing education requirements, and, in some cases, “professional development.” These labor agreements generally specifically prohibit the use of tuition reimbursement monies for travel expenses, including even mileage reimbursement, unless the training is “required.” In addition, some labor agreements have provisions to help employees maintain professional licenses and meet continuing education requirements. These funds also are generally restricted and may not be used for travel costs. Some labor agreements provide a third category of related funding for “professional development.” In most cases, use of “professional development” funds requires the receiving employees to put their own funds toward the expense as well. The required match is usually 50 percent.

In the case of “professional development” funds, there is usually either a maximum total amount available for the entire bargaining unit, or a specified maximum amount that any one employee may use each year, or both.

The Santa Clara County Employee Services Agency, which maintains a database of Countywide “professional development” fund spending from both department funds and from the Countywide pool of “professional development” funds, all County employees, excluding Valley Medical Center physicians, spent a total of \$70,854 in “professional development” funds in FY 2008-09 on conferences, including registration expenses, and travel. Of this amount, \$28,765 (41 percent) was spent by physicians who are not P-41 coded VMC doctors. Of the remaining \$42,089, most was spent by nurses, leaving just \$15,774 that was spent by all other remaining staff, including executive management. These “professional development” expenses are in stark contrast to the spending by VMC physicians.

Source of VMC Physician Travel Funds

The County provides dedicated, individual accounts of “tuition reimbursement and professional development” funds as a benefit of employment to VMC physicians through the Executive Salary Ordinance. This ordinance, which is shown as Attachment H, is adopted annually by the Board of Supervisors, and, as administered by Valley Medical Center (VMC) administration, physicians have extensive discretion to travel with these funds. These funds amount to up to \$4,500 per physician per year. In practice, physicians spend an estimated average of \$1,041,000 per year of these funds, with an estimated \$654,000 spent solely on travel and conference costs. This means that of the total travel expenses paid by “professional development” funds Countywide, more than 90 percent is incurred by VMC physicians.

Over the three years from FY 2006-07 through FY 2008-09, VMC physicians each spent an estimated average of \$1,841 per year solely on travel and conference expenses. Travel spending is the primary factor determining physicians’ total professional development expenditures. Although the travel must be approved by management, the fact that the funds are established as an employee benefit for each physician has led VMC

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administration to approve trips and most trip expenses, so long as the traveling employee still has funds in their account. No other County employees have any type of arrangement similar to this.

Hospital Physician Travel Guidelines Violate County Ordinance

In order to provide for maximum flexibility in physician use of their tuition reimbursement and professional development funds, in 2006, the County's hospital prepared travel guidelines for hospital physicians that have not been approved by the Board, and which differ markedly from key provisions of the travel policies established pursuant to ordinance.

Pursuant to County Ordinance Code Section A31-1.1.(a), shown as Attachment B, detailed travel policies have been established. A copy of these policies is provided as Attachment A to this report. That ordinance section states that "any major revisions or changes to the travel policies, principles, rules and guidelines shall be approved by the Board of Supervisors."

However, the guidelines, provided as Attachment I, have not been approved by the Board. Further, the County Travel Policy requires that if exceptions are made, they must be made on a case-by-case basis. Blanket, ongoing exceptions for a whole class of employees, such as have been provided to the physicians via the guidelines, are a violation of the policy.

Lastly, the County Travel Policy has not been modified to incorporate any of the physicians' exceptions. Nonetheless, the guidelines were administratively put into effect in 2006, taking precedence over the legally established County policies, resulting in far costlier reimbursements than would have been provided by policy. In general, the County Travel Policy requires employees traveling on County business to ensure that expenses are "reasonable and necessary" and to travel at the least expense possible. Under the policy, extravagant expenditures are not permitted. However, numerous conference expenditures made by physicians traveling under the "guidelines" are clearly inconsistent with the frugal standards specified in the County Travel Policy. For example, at least two physicians each spent more than \$5,400 on a single trip to Hawaii. The VMC guidelines were developed to provide criteria for the physicians' use of their tuition reimbursement and professional development "benefits," as provided by the Executive Salary Ordinance.

Below is a synopsis of the difference between the VMC guidelines that physicians have been permitted to use when traveling to conferences and formal County Travel Policy provisions followed by all other employees:

- **Airfare** – While the rest of the County must book airfare through the County's travel agency, Giselle's Travel, VMC physicians may book airfare through Giselle's Travel or on their own without needing to submit an initial quote to the Controller-Treasurer Department.

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- **Lodging** – VMC physicians may stay the night prior to and/or after the event if necessary, without additional justification. Covered lodging and room rates include modest upgrades excluding suites (unless all suites hotel) and penthouses (unless justified under the County's Travel Policy). In comparison, other travelers may claim lodging for the evening before or the last evening of an event only when a suitable business case can be made. Additionally, if a traveler wishes to upgrade or stay in a different room arrangement, the alternate configuration is reimbursable as long as the aggregate lodging cost is the same as or lower than the single occupancy standard. If it is not, the traveler is responsible for the difference in cost resulting from the change.
- **Rental Cars** – VMC physicians do not need to provide special justification for either use or class of vehicle, but other travelers must provide a written justification on their Travel Authorization form. They may only rent a car when it is less expensive than other transportation modes such as taxis, airport limousines and hotel airport shuttles or when a private car is needed for other reasons. In addition, they have been instructed to book mid-size cars or smaller when traveling alone or in twos and larger-sized vehicles when traveling with three or more, if needed to accommodate more travelers and luggage. Upgrades are only allowed if there is no additional cost or when there are special circumstances (i.e., medical needs, drivers with disabilities, etc.).
- **Other Ground Transportation** – While other travelers must use the most economical and appropriate form of transportation for meeting their needs, VMC physicians may use an airport limousine or car service in lieu of a taxi or airport shuttle.
- **Meals** – VMC physicians may eat elsewhere without justification even when meals are provided at a conference or training seminar. They may also receive per diems meal reimbursements even when meals are provided at a conference or training seminar. In comparison, when a meal is provided as part of the cost of an event, other travelers will not be additionally reimbursed for the same meal unless it is not a substantial meal or if other business reasons can be explained.

Review of Trip Records Reveals Questionable Use of County Funds

The Controller's Office provided the Management Audit Division with travel logs listing all trips authorized for County employees, excluding those in the Social Services Agency (SSA), for the past three fiscal years. The Controller's Office does not process SSA trips, the majority of which are taken to carry out work functions, such as home visits, placements and meetings, rather than conferences or training. Because the audit focused primarily on out-of-County travel, with the most distant and/or expensive trips receiving greater scrutiny, Management Audit staff purposively selected a sample of trips from the Controller's logs based on cost and destination. All trips to Hawaii, Alaska and foreign countries, as well as a sample of in-state and out-of-state trips costing greater than \$2,000 were analyzed. This resulted in a sample of 218 trips, including 188 trips taken by staff of VMC. In addition, 95 percent of VMC employees who took these trips were hospital physicians (also known as Class Code P41 or

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Physician-VMC) using Object Two tuition reimbursement and professional development monies discussed previously in this section. Table 2.1 shows the cost distribution of the 179 physician trips. While the majority of trips cost the County between \$2,000 and \$3,000 each, 67 trips (37 percent of the sample) cost the County more than \$3,000.

Table 2.1
Distribution of 179 High Cost/Distant Trips Costs
For Hospital Physicians

Range of Trip Cost	Number of Trips	Percent of Trips
> \$0 and < \$1,000	1	1%
> \$1,000 and < \$2,000	11	6%
> \$2,000 and < \$3,000	100	56%
> \$3,000 and < \$4,000	53	30%
> \$4,000 and < \$5,000	10	6%
> \$5,000 and < \$6,000	2	1%
> \$6,000 and < \$7,000	1	1%
> \$7,000 and < \$8,000	1	1%
Total Trips	179	100%

Source: Travel Logs, Trip/Business Meal Expense Vouchers and Travel Authorizations

While the most expensive trip paid the tuition for an intensive medical training program during the 2008-09 academic year in San Francisco, CA at a cost of \$7,800, only 6 percent of trips paid for physicians to attend similar forms of training. Most trips, 94 percent, paid for physicians to attend medical conferences. The most expensive conference-related trip cost \$5,434 and paid for registration and travel, including airfare, a rental car, lodging, meals and incidentals, to Maui, HI. In addition, one physician (1 percent) used his funds to travel to another state for his sabbatical.

These and other distant or expensive trips were authorized by previous County Executives to permit physicians to attend medical conferences and training seminars. However, hospital managers state that since all these trips are carried out while the employee is on vacation, they have not mandated any particular level of attendance. As shown in Attachment J, hospital administrators responded to auditors' inquiry about this practice in a written memo that states: "If a physician decides not to attend part of the conference, that is their discretion as they are off on their own time and not regular time."

Auditors compared payroll leave time records for 53 physicians who traveled in FY 2008-09 and FY 2007-08 to their trip dates. The leave records were provided by the Controller's Office, and included all types of paid leave codes except sick leave.¹

¹ These codes are 605 – Administrative Leave; 615 – STO Vacation Used; 650 – Vacation Used; 653 – Annual Leave Used; 660 – Other Paid Time; 6EL – Educational Leave.

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In 92.5 percent of cases, the pay period in which the trips occurred included either vacation pay or “annual leave” pay². In 70 percent of cases, the entire trip was charged to some type of paid leave code. In 23 percent of cases, at least some portion of the trip appeared to have been taken while on paid leave, usually most of it. In 7.5 percent of cases, there was no record of any type of paid leave having been taken during the pay period in which the trip occurred.

Hospital officials have said that the physicians are *expected* to attend some portion of the conference, and that non-attendance is usually related to training that is offered on a particular day or time not being applicable to the traveling physician’s specialty or educational needs. However, there is nothing in County policy or Department practice that requires the physicians to submit proof that they attended the conference, and in practice, many travel expenses have been paid without any proof of attendance submitted.

Further, some conferences offer limited training hours, such that the cost per *available* continuing credit is hundreds of dollars. In contrast, other County employees must furnish proof that they attend and successfully complete educational programs. If they do not, the County will take funds back by reducing their future paychecks.

Variation in Expenses for Similarly Situated Employees

Throughout the review of travel packets as part of the fieldwork for this audit, tremendous variation was noted in the actual expenses incurred by similarly situated travelers, and generally between hospital physicians and all other travelers. As an example, two physicians traveled to the same conference in Maui in August of 2008. One physician spent \$5,434. The other physician spent \$2,871, for a difference of more than \$2,500. Although this was the largest difference identified among doctors traveling at the same time to the same conferences, auditors noted a number of significant cost differences for other “same trip” travelers.

Likewise, of the five Social Services Agency staff trips to Hawaii to carry out legally mandated casework over the three-year audit period, the average total trip expense was \$1,095. The average total trip expense for the 77 Hawaii trips made by physicians to attend conferences, usually while using vacation or annual leave time during the same period, was \$3,096.

A substantial portion of these types of variances is attributable to lack of standardization of hotel reimbursements, and to the use of physician travel “guidelines” rather than County policy, to determine reimbursements. Therefore, the violations of the County ordinances and policies related to travel have resulted in large differences in what the County pays for similar types of travel.

² Payroll records reflect time charged in two-week, pay-period increments.

Destination of Traveling Physicians

Of 179 physician trips sampled, 44 percent were taken to the non-continental United States costing an average of \$3,085 per trip, as shown in Table 2.2. Of these, 77 trips were taken to the islands of Hawaii, costing the County a total of \$238,358 over the three-year period. The single most common destination for hospital physicians was Maui, HI, followed by Oahu, HI and the Big Island, HI.

Table 2.2

**179 High Cost/Distant Trips by Destination and Average Cost
For Hospital Physicians**

Destination	Number of Trips	Percent of Total	Average Cost per Trip
Non-Continental U.S.	78	44%	\$3,085
Out-of-State	53	30%	\$2,624
International	37	21%	\$2,741
In-State	10	6%	\$3,482
Out-of-State and International	1	1%	\$2,788
Total	179	100%	\$2,898

Source: Travel Logs, Trip /Business Meal Expense Vouchers and Travel Authorizations

Over the same three-year period, SSA employees took only five trips to Hawaii. As discussed in the Introduction, the purpose of the SSA trips was to carry out legally mandated casework, not attend conferences or training seminars. In addition, only one trip was taken by an employee of another department, the Roads and Airports Department, which is not funded by the General Fund. The Roads and Airports trip did involve a conference but the trip cost just \$1,804, or \$1,281 less than the average cost of physician trips to the non-continental United States.

For trips to foreign countries, Toronto, Canada was the most popular destination among physicians, who traveled to cities in more than a dozen countries, as follows:

- Aruba;
- Nassau, Bahamas;
- Alberta, Calgary, Toronto, Vancouver and Victoria, Canada;
- Beijing, China;
- Florence, Italy;
- Cancun, Ixtapa, Los Cabos, Playa Del Carmen and Puerto Vallarta, Mexico;
- Puerto Rico;
- Durban, South Africa;
- Madrid, Spain;
- Geneva and Stockholm, Switzerland;
- Bangkok, Thailand; and,
- Barbados and St. Kitts, West Indies.

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Some physicians traveled to distant locations to attend conferences lasting only a few days, and then stayed additional days at their expense. For example, a physician traveled with her husband to Florence, Italy for a conference lasting only four days and then went on vacation for an additional 10 days. The County's portion of the physician's trip cost approximately \$3,101, including \$1,449 in airfare.

In total, the County spent \$342,068 on physician travel to the non-continental United States and foreign countries from FY 2006-07 to FY 2008-09. Based on a survey of travel policies and practices in other large counties by population, one county, the County of Orange, responded that it does not permit County expenses for attending conferences in the non-continental United States and foreign countries.

Actual Dates vs. Advertised Dates vs. Travel Dates

As applied by the Department, the exception regarding extra travel days means that hospital physicians are entitled to County payment of all lodging, meals, transportation and incidental expenses incurred on any two days around the advertised conference dates (either one on each end of the event or both on one end). Even in situations where ample travel time is available without invoking the exception, physicians are entitled to two extra days. For example, if the conference concludes on Wednesday at 10:00 a.m., the physician is automatically allowed to incur meals, transportation and incidentals expenses all day Wednesday, lodging expenses that night, and meal, transportation and incidentals expenses all day Thursday. This is true regardless of the nature of the concluding event, even if it is only a reception. As a result, it is possible and not uncommon for the actual substantive conference sessions to end on a Tuesday night with the County paying for expenses through Thursday night. Additionally, if the traveler chose to apply both of his or her extra travel days at the end, in this situation the traveler could make claims through Friday night.

Prior to travel, VMC physicians and all County employee travelers are required to submit the conference brochure or registration material, when available, along with the request for authorization. Staff use the official conference materials to complete the Travel Authorization and Travel Expense Voucher forms. The authorized trip dates are drawn from the most generous date range listed in the conference brochure, usually on its cover.

However, an extensive review of conference brochures contained in a sample of trip records revealed that sometimes the actual dates of conference sessions are only a subset of the range listed on the cover. The cover dates sometimes include travel days on each end of the event or days in which only an opening reception or closing reception, or nothing at all, is scheduled. For example, a trip packet for a medical conference in Mexico contained a brochure cover that states as trip dates "January 24-31, 2009". The actual conference events were scheduled for Monday, January 26 through Friday, January 30. The introductory letter inside the brochure (Attachment K) actually states "Meetings will be Monday – Friday mornings from 8:00 AM – 12 noon, January 26th – 30th. For this meeting, we publish travel dates as January 24th – 31st, 2009, Saturday to Saturday." Furthermore, a website print-out contained in the travel packet shows that these two separate date ranges were listed on the very same page.

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VMC and Health and Hospital System (HHS) staff report that, when deciding which range of days are reimbursable, they use the largest range of dates listed on the brochure, without regard for whether any conference activity is actually scheduled on the dates, and then add the two extra VMC physician exception days onto that range. As a result, some trips are in effect being “double-padded”. Some examples are described below:

- **Maui, HI: 5 Days of Conference, 9 Days of Expenses Paid**

The conference brochure cover states “August 3-9, 2008”. However, the actual official conference schedule contained in the brochure only includes Monday, August 4 through Friday, August 8. August 3 and August 9 are dates intended for travel by the attendee. On each of the conference days (August 4-8), sessions were scheduled from 7:00 a.m. to 12:15 p.m. Furthermore, the second page of the brochure includes a section titled “Recommended Travel Dates” which recommends traveling to Maui on August 2 or August 3 and returning from Maui on August 9. This indicates that the date range listed on the cover included these travel dates. The physician who attended this conference departed SFO on the morning of Saturday, August 2 and began incurring expenses paid by the County at that time. He and his non-county traveling companion arrived in Maui at 10:59 a.m. on Saturday, August 2 for the conference that would begin Monday, August 4. The County paid the traveler’s expenses through dinner on Sunday, August 10, even though the last conference session available ended at 12:15 p.m. on Friday, August 8. (Note the traveler stayed in Maui at his own expense for two additional days, returning to SFO the night of Tuesday, August 12.) VMC staff explain that they chose the August 3-9 range as the base upon which to add the two extra days because they always “go by” the most generous dates listed in the brochure, regardless of whether or not travel dates are already included. The total County cost for this trip was \$5,434. The physician’s self-reported log of educational sessions attended showed that he obtained 25 of 28 available credits.

- **Washington, D.C.: 2 Days of Conference, 5 Days of Expenses Paid**

The conference had multiple components over several days from Friday, May 18 to Thursday, May 24, 2007. The regular registration fee covered attendance at the “plenary sessions” beginning Monday, May 21. The Saturday, May 19 and Sunday, May 20 “postgraduate course” were available for extra payment. The records indicate that this physician did not register for the Saturday or Sunday courses, and her CME documentation shows that she received CME credits for only Monday, May 21 and Tuesday, May 22. However, the traveler departed for Washington, D.C. on Friday, May 18 and was paid for expenses beginning then and ending with dinner on Tuesday, May 22. It is unclear what the traveler was doing while incurring County expenses in Washington, D.C. from her arrival on Friday through Saturday and Sunday. (Additionally, it is unclear how she managed to obtain full credit for an afternoon session on Tuesday, May 22. The traveler’s return flight was scheduled to depart at 5:25 p.m. that day, yet the conference credits reflect full attendance at a forum that began at 4:00 p.m. and

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ended at 5:30 p.m.) The total cost to the County for this trip was \$3,048. The physician earned 11 of 37.5 available credits.

- **Big Island, HI: 4 Days of Conference, 8 Days of Expenses Paid**

The conference began on Monday, July 2, 2007 and ended on Thursday July 5, 2007. The conference ran from 7:00 a.m. to 1:00 p.m. each of the four days, except the last day on which it ended at noon. The traveler arrived on the Big Island on Saturday, June 30 and began claiming meal expenses that day. He was paid for expenses through dinner on Saturday, July 7. The total trip cost paid by the County was \$3,660. The conference brochure states that 20 CME were available, but VMC is not able to provide any information regarding actual credit obtained.

- **Maui, HI: 3 Days of Conference, 6 Days of Expenses Paid**

The conference brochure cover stated "July 23-26, 2008". However, according to the CME certificate, the actual conference was "given on July 24-26, 2008". Audit research indicates that this conference adjourned at approximately noon each day. The traveler arrived in Hawaii on Sunday, July 20 and began incurring expenses paid by the County at lunch on Tuesday, July 22. Expenses were paid through dinner on Sunday July 27. The total trip cost paid by the County was \$2,332. The physician obtained 10.5 of 22 available credits.

Conference Dates on Authorization Memo to the County Executive

County policy requires employees to secure written authorization from the County Executive prior to any international or non-continental travel, including travel to destinations in Hawaii. VMC uses a standard authorization memo to obtain approval from the County Executive. Two examples of this memo, along with accompanying brochure cover, are attached as Attachment L. During the approval process, the memo is attached to all the available travel documentation for review by the County Executive.

The memos include one sentence only: "Dr. Jones is requesting approval to attend the 'Title' conference scheduled in Maui, Hawaii on Date X through Date Y." However, Dates X and Y are often not the actual conference dates. The range represented by Dates X and Y is the range of dates including the extra travel days provided by the hospital's own "guidelines" as well as any extra travel days added by the conference. As a result, the statements made on each of the travel authorization memos to the County Executive often misstate the dates of the conference.

When asked by auditors why these memos represent the conference as "scheduled" when it is not, VMC and HHS staff stated that it was their understanding that the Controller's Office would only reimburse expenses for days included within the date range listed on the memo to the County Executive.

The County Executive should be presented with accurate information regarding both the actual conference dates (not including any travel dates added by the conference)

and the proposed travel dates. The Chief Medical Officer, the author and signatory of all of these memos, should revise the template to include, clearly and separately, both the actual conference dates and the proposed travel dates.

Conference Attendance at Physicians' "Discretion"

According to VMC and HHS staff, the amount of conference sessions attended by physicians "is totally up to their discretion." Physicians traveling with the use of their professional development funds are not required to provide any proof from the conference organization that any CME was obtained or that the traveler actually attended any of the conference sessions in order to obtain reimbursement of expenses. As long as the VMC physician provides a copy of a brochure indicating the *availability* of any amount of CME in advance of the event, he or she may "attend or not." After the trip, at no point is the traveler required to provide the CME certificate. In fact, VMC and HHS staff interviewed for this audit were not aware of any centralized maintenance of records of physicians' CME anywhere in the hospital. For example, the hospital obtained a physician's attendance and educational credits records from the educational provider for a Canadian trip undertaken by a physician in May, 2007, on September 16, 2009, as shown as Attachment M. This record was furnished to auditors on November 20, 2009.

Some trip files maintained by the Controller's Office, however, did contain certificates of attendance. In a sample of 179 high cost and/or distant trips reviewed, 25 (14 percent) of the records found in the Controller's Office included proof of attendance with the number of CME credits obtained. It is not clear why these files contained CME records while others did not. On September 9, 2009, audit staff requested CME records for a subset of 75 of the 154 files that did not contain proof of educational credits earned. Over the course of more than 2 ½ months, these records were furnished on an individual basis, usually from the physicians' records, rather than from administrative files. It also appears that some records were obtained after the fact from the original provider. For example, the hospital obtained a physician's attendance and educational credits records from the educational provider for a Canadian trip undertaken by a physician in May 2007, on September 16, 2009, as shown as Attachment M. This record was furnished to auditors on November 20, 2009.

As of November 24, 2009, documentation was furnished of either attendance or credits earned for approximately 87³ percent of the 75 individuals requested. There was no record furnished for 5.3 percent of those requested. Only a general certificate of attendance was provided for another 8 percent, without documentation of credits earned.

According to the conference brochures contained in the trip files for the high cost sample, 154 (86 percent) of the 179 trips contained information about the amount of *available* CME. The brochures listed a total of 3,965 CME available, with an average of 25.7 credits per conference. However, auditors were able to obtain proof of only 1,519.75 CME actually obtained, or 38 percent of the total available.

³ This includes one record of a physician's attendance at a non-CME providing conference on billing codes.

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Since no one at VMC or HHS and no one in the Controller's Office checks for proof of attendance or the attainment of any amount of CME, some physicians are skipping significant portions of the conferences that ostensibly justify the travel at County expense. If a conference is the authorized County business purpose of the trip, the traveler should be required to carry out the County business and attend the conference.

Both VMC and the Controller's Office should require that proof of actual attendance and CME credit earned be presented prior to reimbursement of any travel expenses. Such records should be kept with trip records and should be tracked for purposes of monitoring the efficiency of spending on educational trips.

Other Departments Not Extending Trips; Proof of Attendance Required

The practice of arriving unnecessarily early before conferences and staying unnecessarily late after conferences is not generally prevalent in other County departments. A traveler may arrive the night prior to the beginning of an event or stay over until the morning after it ends if exceptionally early start times or late end times require it, but extra full days are not generally covered. In a random sample of trips taken by employees of the Social Services Agency during the three-year period FY 2006-07 through FY 2008-09, 39 percent of travelers returned at 7:00 p.m. or later, and 18 percent of travelers returned at 9:00 p.m. or later. In all other departments, not including VMC, 28 percent of travelers returned at 7:00 p.m. or later.

Unnecessary and Overpriced Airfare

Whereas, only 40 percent of non-VMC travelers from the high cost/distant trip sample took a plane at County expense to their destination, 94 percent of traveling physicians did because they traveled to more distant destinations. Some of this airfare may be unnecessary because conferences are oftentimes offered in multiple locations, including cities in the State of California or neighboring states. Additionally, some conferences are available on DVD at far less cost. For example, a physician spent approximately \$2,525, including \$718 on airfare, traveling to Maui, HI for a conference when it was available on DVD for \$150.

Furthermore, as stated in the special travel "guidelines" that were approved by the County Executive but have not been approved by the Board (see Section 1), VMC physicians have been allowed to book their own air travel. A large number of physicians choose to do this rather than go through the County's travel vendor, Giselle's Travel, as required of all other County employees. According to VMC management and HHS Accounts Payable staff, physicians prefer to book their own airfare because they claim they are able to find cheaper flights online, need to work around their schedules, and cannot book airfare for travel companions through the County's travel agent.

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Regardless, the auditors identified 17 physicians, or 9 percent of all physician trips, whose airfare was more than \$100 more expensive than other physicians attending the same conference or training seminar. Three examples are provided below:

- **Big Island, HI: \$1,203 flight vs. \$792 and \$784 flights**

A physician traveling to the Big Island, HI purchased a flight costing \$1,203, when the other two physicians attending the same conference paid \$792 and \$784, respectively. The more expensive flight was booked on October 31, 2008, three and a half months before he departed on February 14, 2008. He also purchased the flight between the two cheaper flights, which were booked on October 15, 2008 and November 9, 2008, respectively. Aside from the cost of the airfare, the only other difference between the flights is that the more expensive flight was a nonstop flight with United Airlines, while the less expensive flights with Hawaiian Airlines included a stop on Oahu.

- **Maui, HI: \$896 flight vs. \$668 flight**

A physician chose a \$896 flight to Maui, HI, while another physician attending the same conference was able to purchase a flight for just \$668. The more expensive flight was booked on March 19, 2008, a month and a half before the less expensive flight was booked on May 2, 2008 and four and a half months before he departed on August 2, 2008. Similar to the Hawaii trip discussed above, the more expensive flight was also a non-stop flight on United Airlines, while the less expensive flight with Hawaiian Airlines included a stop on Oahu.

- **Puerto Vallarta, Mexico: \$822 flight vs. \$562 flight**

A physician paid approximately \$822 for roundtrip airfare from San Jose, CA to Puerto Vallarta, Mexico, connecting through Los Angeles. She claims there were no direct flights to Puerto Vallarta, and the connecting flights through Texas and Illinois resulted in longer travel times and possibly overnight stays. However, because the connecting flight from Los Angeles to Puerto Vallarta left at 8 AM, and there was no flight from San Jose to Los Angeles that would have arrived in time, she ended up staying overnight in Los Angeles, adding \$181 in hotel costs. She stayed in Los Angeles at a cost of \$135 on the return trip as well, for total additional hotel costs of \$316. In comparison, another physician who attended the conference paid only \$562 roundtrip for a flight from San Francisco, CA to Puerto Vallarta, Mexico, connecting through Mexico City without an overnight stop.

While VMC management and HHS Accounts Payable staff believe some of the difference in airfare can be explained by physicians booking flights at the last minute, Management Audit staff did not find this to be a primary factor as shown by these examples. Rather, a physician's preference to fly non-stop, on a particular airline, and/or in and out of particular cities may play more of a role.

Excessive Lodging Costs

Ninety-seven percent of physician trips from the high cost/distant trip sample resulted in overnight lodging at County expense. Of these, the average nightly cost to the County, including all taxes and charges, was \$263. In comparison, only 53 percent of non-VMC trips from the same sample resulted in overnight lodging at County expense at an average nightly cost of \$195. The difference in the average nightly rate reflects the fact that some hospital physicians are choosing to stay at more luxurious hotels in upgraded rooms, as allowed by the travel guidelines.

Luxury Hotels and Resorts

Of the 161 hotels that were paid for by the County for VMC physicians and had a hotel star rating through Tripadvisor.com, the average rating was 4.0 stars. Of these, 81 percent were four- or five-star hotels, costing the County a total of \$177,302 over the three-year period sampled.⁴ In comparison, the average hotel star rating of non-VMC trips was 3.0 stars, and only 22 percent of these were four-star hotels. Non-VMC travelers did not stay in any five-star hotels.

Based on our survey of other large counties by population, the County of Santa Clara is the only county to reimburse the following expenses for hospital physicians:

- Luxury hotels (4-5 star) and resorts (charging resort fees) within the continental United States
- Luxury hotels (4-5 star) and resorts (charging resort fees) in Hawaii
- Luxury hotels (4-5 star) and resorts (charging resort fees) in foreign countries

While the single most common hotel that VMC physicians stayed at was the Marriott (11 percent), the Hyatt (10 percent), Fairmont (7 percent) and Hilton (7 percent) were also used frequently. In addition, physicians stayed at The Ritz-Carlton on 5 percent of trips and nearly always stayed at resorts when traveling to Hawaii, Mexico and some locations within the continental United States.

Room Rates and Upgrades

Of the 106 physician trips for which records reflected a group rate was offered to County participants, 65 travelers (61 percent) chose to stay overnight at a rate higher than the lowest offered rate. In comparison, all other VMC travelers and non-VMC travelers in the high cost/distant trip sample chose to stay overnight at a rate equal to or less than the lowest offered rate. Even though the County Travel Policy requires travelers to pay the difference between an upgraded room and single occupancy standard, the physicians' travel guidelines have allowed "modest" upgrades, with two exceptions. Physicians cannot stay in suites unless they are staying at an all suites hotel and penthouses unless it is justified under the County's Travel Policy.

⁴ Physicians often choose to stay in a hotel where the conference is being held, or to stay in a hotel where a block of rooms has been reserved, usually at a special rate, for conference attendees. These hotels tend to be upscale.

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Consequently, the auditors found numerous instances of physicians upgrading to larger rooms with better views. Four examples follow:

- **Las Vegas, NV: \$598 for One Night at the Wynn Hotel**

A physician spent \$598 with tax on a single hotel night at the Wynn Hotel, which was the conference hotel, in Las Vegas, NV. The County paid for a total of three nights; however, the first two nights were at a reduced rate of \$159 per night plus tax, or \$173.

- **Mackinac Island, MI: \$542 Per Night at Double Occupancy Rate**

A physician traveled to Mackinac Island, MI with her husband, who does not appear to be a County employee, and two small children. The physician's original travel authorization allowed for a hotel room rate of \$285, which was the lowest single rate offered by the Grand Hotel where the conference was held. With fees and taxes, this rate would have been \$359.50 per night. However, the revised travel authorization provided for a room rate of \$542.40, which is the sum of two persons at the double occupancy rate of \$215 per person for an upgraded room, plus fees and taxes on the room. The nightly difference was therefore \$182.90 for the second person and the upgrade. This rate was paid for three nights, for a total increased room charge of \$548.70.

- **Chicago, IL: \$379 Per Night at the Four Seasons Hotel**

A physician who traveled to Chicago, IL selected the most expensive hotel of 56 hotels where rooms were blocked for the conference. He stayed at the Four Seasons Hotel Chicago for \$379 per night plus tax, while the least expensive hotel room was the Comfort Inn and Suites Downtown for \$161 per night plus tax.

- **Oahu, HI: Up to \$299 Per Night for Ocean Front Room**

Nine physicians attended the same conference in Oahu, HI, and 11 hotels offered a discounted group rate for rooms. All nine physicians paid more for a hotel room than the least expensive room rate offered, which was \$156 per night plus tax for a Village/Garden Room at the Ala Moana. One physician paid just \$39 more for a City/Mountain Room at the Hyatt Regency Waikiki Resort and Spa, while another physician paid \$143 more for an Ocean Front Room at the Sheraton Waikiki. The physician who paid the most, \$299 per night plus tax, also booked her room online and did not obtain the group rate of \$230 per night plus tax for the same room. In addition, all but two physicians stayed in an Ocean Front or Ocean View Room, which was more expensive than other rooms at their hotel or another hotel where rooms were blocked for the conference. For example, one physician stayed in a Deluxe Ocean View Room at the Hilton Hawaiian Village Beach Resort and Spa for \$290 per night plus tax even though Village/Garden Rooms were available for \$220 per night plus tax.

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Because the travel guidelines for VMC physicians allow them to purchase “modest upgrades”, VMC management and HHS Accounts Payable staff are not seeking any reimbursements for upgrades. However, reimbursement is being sought for some expenses incurred for the Mackinac Island, MI trip and other trips discussed below.

Multiple Hotel Rooms for Married Couples

Another practice that the auditors identified was married physicians who attended the same conference and rented two rooms or a condominium for themselves and their traveling companions, as follows:

- **Playa Del Carmen, Mexico: 2 Hotel Rooms**

Records indicate that two VMC physicians who are married attended a conference in Playa Del Carmen, Mexico and traveled with their parents and children. Both physicians rented hotel rooms for five nights at a cost of \$191 per night plus tax for each room. Consequently, each physician incurred a hotel bill of \$1,088, and the County reimbursed both physicians.

- **Maui, HI: 2-Bed, 2-Bath Condominium**

A VMC physician and his spouse, who is also a VMC physician, attended the same conference in Maui, HI. The couple rented a 2-bed, 2-bath condominium, for which the County paid \$523 per night. Each physician claimed half the cost to use against their education funds allotment. However, the couple could have stayed in a double occupancy hotel room for \$256 per night, including tax, according to the conference materials. The same couple shared a room and split the hotel charge when they traveled to Kauai, HI for a separate conference.

- **Oahu, HI: 2 Hotel Rooms with a Connecting Door**

Two VMC physicians who are married and traveled with their family to Oahu, HI, booked two rooms with a connecting door at County expense. In addition, the two rooms were Deluxe Ocean View Rooms at \$280 per night, even though the hotel where they were staying offered Mountain Rooms at \$230 per night plus tax.

- **Maui, HI: 2-Bed, 2-Bath Condominium and 1-Bed, 2-Bath Condominium**

Another couple employed by VMC rented two separate condominium units in the same complex on the same trip. The husband rented a 1,188 square foot, 2-bed, 2-bath unit with a dining room and living room for \$1,225, and the wife rented a 1-bed, 2-bath unit in the same complex for \$718, resulting in total lodging costs of \$1,943. The couple appears to be traveling with their parents and/or children, so their traveling companions may have used the second unit.

When initially asked about these trips, VMC management and HHS Accounts Payable staff stated that it is difficult to know when physicians are married and that each physician is entitled to travel separately and spend out of their individual education

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funds up to the maximum at their discretion. However, the Chief Medical Officer recently requested that the physicians reimburse the County for some of the duplicative costs.

Unnecessary Rental Cars

County Travel Policy requires travelers to provide a written justification on their travel authorization form when renting a car. Travelers may only rent a car when it is less expensive than other transportation modes, such as taxis, airport limousines and hotel airport shuttles, or when a private car is needed for other reasons. They have also been instructed to book mid-size cars or smaller when traveling alone or in twos and larger-sized vehicles when traveling with three or more, if needed to accommodate more travelers and luggage. Upgrades are only allowed if there is no additional cost or when there are special circumstances (i.e., medical needs, drivers with disabilities, etc.)

However, per the travel guidelines, VMC physicians have been exempted from providing special justification for either use or class of car rentals. This has resulted in physicians upgrading to larger and more costly rental cars, multiple physicians renting a car for the same conference, married physicians both renting a car so that the second car could be used by their travel companions, and physicians renting a car when less costly transportation options are available.

Vehicle Upgrades

Traveling physicians rented cars at an average cost of \$34 per day, compared to an average daily rate of \$29 among non-VMC travelers in the high cost/distant trip sample. The average daily rate for physicians ranged from \$15 to \$70. While the class of car was not always identified on receipts, the auditors found several instances of physicians upgrading to larger and/or sportier vehicles. For example, one physician rented a Mustang convertible in Hawaii for \$60 per day. At the same time, the auditors identified several physicians who upgraded their rental cars but paid for the upgrades themselves.

Rental Cars Approved After the Fact

A physician's original travel authorization approved approximately \$2,440 in total expenses, excluding a rental car, for travel to Mackinac Island, MI for a three-day conference. The physician rented a car anyway at a cost of \$509 for 11 days, requiring the travel authorization to be revised well after the expenditures occurred. VMC management and HHS Accounts Payable staff are seeking reimbursement for the extra days that the car was rented.

Multiple Rental Cars for Same Conference

Management Audit staff also found several instances in which physicians attending the same conference each rented a car, as shown by the following three examples:

- **Kauai, HI: 3 Rental Cars, 3 Physicians**

Three physicians traveled to Kauai, HI for the same conference and each rented a car. The cost of the rental cars ranged from \$116 to \$333.

- **Big Island, HI: 2 Rental Cars, 2 Physicians**

Two physicians traveled to the Big Island, HI for the same conference and each rented a car. The cost of the rental cars was \$213 and \$247, respectively.

- **Maui, HI: 4 Rental Cars, 4 Physicians**

Four physicians traveled to Maui, HI for the same conference and each rented a car. The cost of the rental cars ranged from \$188 to \$427.

Multiple Rental Cars for Married Physicians

Two VMC physicians who are married rented not only two separate condominium units in the same complex on the same trip but also two vehicles, one of which was a minivan. Excluding gas, the couple spent about \$641 on the two vehicles for the week. This was brought to the attention of VMC management and HHS Accounts Payable staff, who are seeking reimbursement for one vehicle.

Less Costly Transportation Options

Some VMC physicians indicated that they needed to rent a car to travel from the airport to hotel, even though other less costly transportation options were likely available. For example, one traveler's hotel was 11 miles from the airport, per Expedia.com, yet he rented a full size vehicle at a cost of \$174, rather than take an airport shuttle or taxi. He also drove the car a total of 449 miles. Another physician traveling to the Big Island, HI rented a car at a cost of \$455 and drove more than 600 miles when the conference was held at his hotel. By comparison, another physician attending the same conference took an air taxi instead of renting a car, at a total cost of \$150, to get from the airport to the hotel and back.

Excessive Fuel Costs

Because some VMC physicians rent cars, they also incur fuel costs, which can become excessive depending on how many miles are driven. When possible, the auditors noted the number of miles driven by traveling physicians in their rental cars. The number of miles driven averaged 389, and ranged from a low of 14 miles to a high of 1,551 miles.

At the same time, not all physicians who rented a car asked for their fuel costs to be reimbursed. Slightly more than one-third of traveling physicians in our sample who

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rented a car asked for their fuel cost to be reimbursed at an average cost of \$44. Fuel costs ranged from a low of approximately \$6 to a high of \$113. Seven physicians were reimbursed more than \$50 for the cost of fuel, and two physicians were reimbursed more than \$100. The physician who was reimbursed \$113 drove approximately 821 miles when visiting the Big Island, HI, and another physician who was reimbursed \$107 drove approximately 462 miles when visiting Alberta, Canada.

In addition, Management Audit staff found three instances of physicians using the car rental agency's optional fuel plan. One of these trips was brought to the attention of VMC management and HHS Accounts Payable staff, who are seeking reimbursement from the physician.

Duplicative Meal Costs

When a meal is provided as part of the cost of an event, the County Travel Policy does not allow travelers to be additionally reimbursed for the same meal unless the first meal is not substantial or if the expense is justified. However, the physicians' travel guidelines have allowed them to claim per diems regardless of whether meals are offered at the conference or training seminar.

Nearly all traveling physicians, 93 percent, in the high cost/distant trip sample were reimbursed for the cost of meals, and the auditors found documentation of 11 percent being paid for meals beyond the meals offered at the travel site, at a total cost of \$3,441 during the three-year period. One traveling physician was paid per diems even though he stayed at an all-inclusive resort in Los Cabos, Mexico that included meals, beverages and gratuity. Several other physicians' registration fee included continental breakfast and/or lunch but they claimed the per diem anyway as well. In comparison, while 53 percent of non-VMC travelers were reimbursed for the cost of meals, the auditors found only 3 percent to have been paid for meals beyond the meals offered at the travel site.

VMC acknowledged that the physician who stayed at the all-inclusive resort should not have received per diems for each day of his stay. They are seeking reimbursement from the physician.

Curtailing Excessive Travel

Per Diem Rates Insufficient to Address Expenditure Abuses

Although another section of this report makes recommendations to adopt lodging rate caps, these are insufficient to adequately curtail the abuses identified in this audit. This is because many expenses made were permitted under entirely separate "VMC physician travel guidelines" that violate many of the existing cost controls in County policy; further, those expenses are not scrutinized for cost due to the provision of the funds as a "benefit" of employment.

As an example, these guidelines state that additional nights of accommodation (outside of the actual dates of a conference) will be provided "if necessary;" when questioned, hospital administrators stated that such expenditures are "necessary" to retain County

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physicians. Hospital administrators have said they need to “keep the doctors happy” by using these funds. They advised us that, if they could not provide travel as a benefit of employment, some of their physicians would quit since they can make higher salaries in the private sector. HHS Accounts Payable personnel stated that they process physician travel expense reimbursements but do not question them, because they are employee “benefits.” The appropriateness or need for expenditures is determined on the basis of “them (physicians) telling us, not us asking them.” Throughout the rest of the County, travel expenditures are routinely questioned and denied by department fiscal staff and/or the Controller’s Office.

Therefore, setting per diem rates in County policy for this subset of employees is unlikely to adequately reduce excessive expenditures, since that subset of employees’ expenditures are already outside of the County policy. Consequently, an employee would still have access to up to \$4,500 per year in tuition reimbursement and professional development funds, which could be used to pay for weeks or months of housing expenses that would not on a daily basis exceed the recommended lodging rate caps. For example, one physician used almost two thousand dollars of these funds to rent a condominium for two months in another state while on sabbatical for specialized training. In that case, the daily rate recommended elsewhere in this report would not necessarily have been exceeded.

VMC management states that the travel benefit is needed to recruit and retain physicians. If the Board of Supervisors believes that the current \$239,446⁵ average annual base salary plus cash payments in lieu of vacation taken is too low to recruit and retain VMC physicians, the Board should consider adding the \$4,500 annual tuition reimbursement and professional development allowance per physician to the P41-Physician compensation, and require County physicians to provide at their own expense any education and professional development training, including costs of conferences. This would ensure that all County travel is conducted in accordance with one uniform travel policy that is applicable to all officers, employees and officials of the County, and that all County travel costs would be viewed by the taxpayers as prudent business practices consistent with the County’s responsibility to fulfill the taxpayers business in the most efficient, effective and economical manner possible.

Additional Steps Recommended

The Board of Supervisors should act to curtail excesses in physician travel by requiring VMC physicians to comply with the County Travel Policy by specifically directing that the “2006 administratively approved guidelines” are not permitted, banning County-

⁵ Based on current calendar year 2009 payroll records, Valley Medical Center employs approximately 339 P41-Physicians in permanent codes with an average annual base salary of \$231,320. In addition, as employees included in the NS-20.10 Salary Ordinance, about 126 P41-Physicians received cash payments for unused leave (either in excess of the maximum number of 117 days that can be accumulated, or at the request of the employee) totaling about \$2,754,784 or an average of \$21,863 per employee receiving such additional compensation. Based on the 339 P41-Physicians in permanent codes, this additional compensation would average \$8,126 per position and bring the total average annual salary including leave payments to \$239,446.

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funded conference and training travel to Hawaii, Alaska and foreign countries, and restricting the amount of “professional development” funds that may be spent on travel. The County could save an estimated \$114,023 per year based solely on physician travel by restricting non-continental travel. The Controller’s Office should then modify the Travel Policy Desk Reference Manual to reflect these changes.

The Board of Supervisors should cap the proportion of “professional development” allocations that may be spent on travel and conference expenses, such as to a certain number of dollars per continuing medical education credit, or a fixed amount, such as \$625 per year. In addition, the Board should define the types of expenditures that are permissible from monies appropriated for tuition reimbursement and professional development purposes as authorized by Ordinance Code NS 20-10 and all County collective bargaining agreements. If the County capped the amount of “professional development” money that could be used for physician travel and conference expenses to \$625 per year, it would save an estimated \$453,000 per year. Alternatively, 100 percent of conference expenses could be paid by the County out of the physician’s “professional development” allocation, and a reimbursement cap could be placed on travel costs, such as hotel, meal and transportation expenses. The amount of savings resulting from adoption of a travel expense cap would depend on the cap amount.

Potential Tax Implications

Interpreting the complexities of the federal tax code relative to fringe benefits is beyond the scope of this audit. However, the existing manner in which physician “professional development” funds have been used to provide for unquestioned travel expenses for employees who are on vacation suggests that the funds are in fact fringe benefits. Any fringe benefit that is not specifically excluded from taxation is taxable. Internal Revenue Service Publication 15-B states that “education assistance” expenditures up to \$5,250 may be excluded from taxation under certain circumstances. However, it specifically states that the exclusion does not apply to “lodging, meals or transportation,” as shown in Attachment N.

As previously described in this section, many other County employees use some form of “professional development” funds. In some cases, expenditures for equipment, such as computers, that are purchased with these funds, are currently being treated as taxable income to the employee. For example, Government Attorneys’ Association employees who purchase a computer with the use of professional development funds as provided by their labor agreement are currently paying income tax on those expenditures. In addition to travel, Valley Medical Center physicians are purchasing some items that could be considered equipment, such as iphones, with their professional development dollars. The County Controller’s Office, in conjunction with the County Counsel and other personnel as appropriate, should determine whether the existing uses of employee development funds for physician travel and other types of purchases, as well as similar funds’ usage by other County employees, is taxable as income. If so, these funds should be included in affected employees’ W-2 forms.

Signatures and Modifications of Travel Forms and Authorized Amounts

Division A31 of the County Ordinance Code requires travelers to obtain travel authorization as specified in the Travel Policy. For trips requiring payment advances, overnight stays, or airfare, the policy requires advance written authorization. The County has a Trip Authorization Form that satisfies this requirement by authorizing both the trip itself and estimated expenses. However, with respect to hospital physicians traveling with funds from their individual “professional development” accounts, the authorizations are frequently revised after the trip. Some revisions are for less than the original estimated cost and some are for more. Typically, the increases are driven by “discretionary” choices, such as hotel or vehicle upgrades.

For example, the then-County Executive authorized on November 13, 2008 one physician’s trip to an April 2009 conference in Hawaii at an estimated cost of \$2,742. When the physician returned from the trip, the Travel Authorization was “revised,” with a new signature from the doctor and hospital administrator, but not the County Executive. The original figures totaling to \$2,742 were “whited out” and written over by hand, with the new trip expense totaling \$3,540. The primary difference in the expense was due to the physician’s stay in more luxurious accommodations than originally planned.

Pursuant to the County Travel Policy and Section A31-8 of the County Ordinance Code, employees seeking reimbursement for travel expenses are required to complete a Trip Expense Voucher. As shown in Attachment B, the ordinance code states:

“Before any reasonable and necessary travel expenses are paid to any person traveling on County business, a County trip expense report must be completed in compliance with the guidelines in the Travel Policy Desk Reference Manual.”

As shown in Attachment O, the trip expense voucher requires the traveler to sign the following statement: “I hereby certify under penalty of perjury that the above claim is for expenses that are reasonable and necessary for the performance of my services to the County and such claim is true and correct in accordance with Travel Ordinance A31 and County Travel Policy as set forth in the Travel Policy Desk Reference Manual.”

The travel policy instructions, as shown on page 2 of Appendix Q-2 in the County Travel Policy, which is page 175 of this report, state that the traveler’s signature under this statement is required for “advance request, final accounting, or reimbursement claim.” Under existing practice with respect to hospital physician travel, multiple expense voucher forms are provided to the Controller, which processes these physicians’ travel expense reimbursements. One of these forms is signed by the physician traveler, but usually the signed one has been altered or is for a different amount than the final payment the physician receives. The final payment is authorized by a final expense voucher form, but that one is *never* signed by the claiming physician. Auditors did not find this practice occurring for any County travelers except employees of Budget Unit 921 – Valley Medical Center. Hospital administrators say this process

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occurs due to the centralization of processing at the Health and Hospital System. The final form is processed in the Health and Hospital System administrative offices, which are in a building adjacent to the main hospital.

The signed form is frequently altered with “white out” and/or additions and deletions of expenses made by hand, or the total amount of payment to the physician is different than the version that is used as the basis for payment of the total trip cost.

In reference to the previously cited example of the Hawaii conference, when the doctor submitted the Trip Expense Voucher for reimbursement of actual expenses, the form he signed was for reimbursement of \$3,521. However, the final Trip Expense Voucher, which was not signed by the physician, and which was the basis for actual payment, resulted in reimbursement of \$3,686, or \$165 more than requested via the signed voucher, \$146 more than the “revised” travel authorization form, and \$944 more than was originally estimated and approved by the County Executive prior to the trip.

The practice of physicians signing an incomplete, inaccurate or altered Expense Reimbursement Voucher, which is not the basis for final payment, and then never signing for the final payment, reduces employee accountability for travel expenses.

“Revising” amounts on Travel Authorization Forms after travel has occurred for substantially higher-than-approved amounts without obtaining the same management level of approval for the actual expenses, and processing payments for reimbursements based on altered and/or unsigned documents, are both poor practices. The Controller’s Office should deny payment for such claims. Documentation submitted should ensure that the true expenses that are to be reimbursed are clearly authorized by both the level of management specified by the Travel Policy and by the traveler.

CONCLUSION

California State law requires many professional and trades employees to obtain continuing education to maintain their licenses or comply with professional standards. Throughout the County budget, the Board of Supervisors has appropriated funds to pay for such costs as a benefit to these employees. However, these appropriations were not intended to be used as a vacation travel benefit, which would require reporting the value of such a benefit as taxable income to the Internal Revenue Service.

However, VMC physicians are frequently taking distant, expensive trips at County expense while on vacation or other paid leave. Many trips are extended well beyond the time required by the event, and since there is no requirement that the physicians actually attend the conference, many physicians are skipping significant portions of the conferences.

The Board of Supervisors should act to curtail such excesses by requiring VMC physicians to adhere to the County Travel Policy, banning County-funded conference and training travel to Hawaii, Alaska and foreign countries, and taking other steps recommended in this section.

RECOMMENDATIONS

The Board of Supervisors should direct the County Executive to:

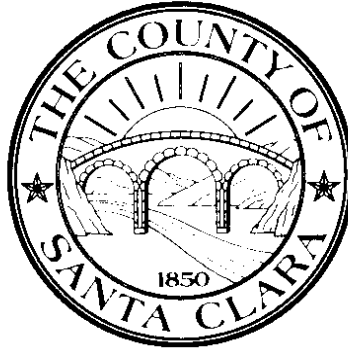
- 2.1 Require VMC physicians to comply with the County Travel Policy, and prohibit Valley Medical Center and the Controller from processing reimbursements based on administratively approved physician travel “guidelines” that have not been approved by the Board of Supervisors. (Priority 1)
- 2.2 Work with the Controller to amend the County Ordinance Code and Travel Policy to ban County-funded conference and training travel to Hawaii, Alaska and foreign countries. (Priority 2)
- 2.3 Cap the proportion of “professional development” allocations that may be spent on travel and conference expenses to a certain number of dollars per continuing medical education credit or some other fixed amount. (Priority 1)
- 2.4 Direct the Controller to prepare a proposed amendment to the County Travel Policy explicitly defining types of expenditures that are permissible from monies appropriated for tuition reimbursement and professional development purposes as authorized by Ordinance Code NS20-10 and all County collective bargaining agreements. (Priority 1)
- 2.5 Require travelers to furnish proof of actual conferences dates, not just advertised dates, on the Travel Authorization form prior to travel, and to furnish proof of actual attendance at conferences or County business functions prior to receiving reimbursement for any travel costs, consistent with requirements for other County employees. (Priority 3)
- 2.6 Require Valley Medical Center and the Controller to obtain proof of actual attendance and CME credit earned prior to reimbursing any travel expenses. (Priority 3)
- 2.7 Require Valley Medical Center to maintain a central file of CME records for all physicians. Such records should be tracked for purposes of monitoring the efficiency of spending on educational trips. (Priority 3)
- 2.8 Direct the Controller, in conjunction with the County Counsel and other personnel as appropriate, to determine whether the existing uses of employee development funds for physician travel and other types of purchases, as well as similar funds’ usage by other County employees, is taxable as income. If so, these funds should be included in affected employees’ W-2 forms. (Priority 3)
- 2.9 Require the Controller to deny payment for travel expense claims for claimed expenses that substantially exceed the authorized amounts without approval of the new amount by the appropriate level of management, and deny payment for claims for which the traveler has not provided a signed, unaltered Trip Expense Voucher for the trip expense amount claimed. (Priority 3)

SAVINGS AND BENEFITS

Implementation of these recommendations would result in less costly reimbursements for airfare, lodging, rental cars, fuel, meals and other charges and fees. If the County were to eliminate travel to the non-continental United States and foreign countries for conferences and training seminars, the County could also save an estimated \$114,023 per year based solely on physician travel. If the County capped the amount of “professional development” money that could be used for physician travel and conference expenses to \$625 per year, it would save \$453,000 per year. The \$625 cap would provide \$25 in dedicated travel funds for each continuing education credit the physicians are required to obtain. Currently, the law requires physicians to obtain 50 continuing education credits every two years. As previously indicated, many County employees receive little, if any, professional development money that may be used for travel expenses associated with continuing professional education.

Implementation of Recommendation 2.4 would provide guidance to VMC physicians’ non-travel “professional development” expenditures on such items as books, medical subscriptions, computers, and iPhones.

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SANTA CLARA COUNTY

TRAVEL POLICY

DESK REFERENCE MANUAL



January 2006

Finance Agency
Controller-Treasurer Department

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SANTA CLARA COUNTY TRAVEL POLICY DESK REFERENCE MANUAL

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SCOPE OF THIS MANUAL

Policies, Guidelines And Procedures:

This desk reference manual regarding County travel provides policies and guidelines and establishes procedures for employees and others incurring business travel expenses on the County's behalf.

Affected Parties:

The policies, guidelines and procedures contained herein apply to all employees and officers of Santa Clara County whether appointed or elected, members of boards and commissions advisory to the Board of Supervisors, County volunteers, as well as non-employees traveling on County business. Contractors and professional consultants may also be subject to these policies and guidelines, when their contracts are written to incorporate County travel policies. Where reasonably practical, service agreements and contracts should be written to comply with these policies when terms include travel provisions for contractors and professional consultants whose travel expenses are paid by the County. Sample language can be found in Appendix K.

For the remainder of this document, County business travelers will be referred to as "travelers" or "employees," unless otherwise noted.

PURPOSE, OBJECTIVES AND PRINCIPLES

Purpose:

The Santa Clara County Ordinance, Division A-31 authorizes travel for business purposes, on the County's behalf. The ordinance allows advances and reimbursement for actual and necessary expenses incurred by County employees and others for business travel and related expenses. The ordinance also states that specific policies, procedures and guidelines are provided in this Santa Clara County Travel Desk Reference Manual, as well as the Santa Clara County Administrative Policies and Procedures Manual. The County Ordinance and County Administrative Policy on travel can be found in Appendices A and B.

Objectives:

The objectives of the County's travel policy and procedures documents are as follows:

- To support travel costs incurred on behalf of the County for the purpose of conducting County business
- To establish uniform criteria and approval authority for advances and reimbursement of travel expenses for County business travelers
- To ensure all County business travelers have a clear and consistent understanding of policies and procedures for business travel
- To provide County business travelers with a reasonable level of service and comfort at reasonable cost
- To avoid the improper use of County funds for travel that does not benefit the County.

Guiding Principles:

Travel on behalf of the County will be approved when the purpose results in a benefit to the County.

All expenses incurred while traveling on County business should be a reasonable and prudent use of public funds. Cost will be taken into account when weighing the importance and benefits of the business purpose for travel. Travelers should choose the most efficient, direct and economical travel options required by the occasion.

Travel is authorized for the minimum number of persons necessary to carry out the business purpose of the travel, and only for those whose job tasks are directly related to the purpose of the travel.

Occasions for Travel:

Examples include the following types of occasions when the County traveler is required to travel out of the general region to:

- Attend a convention, seminar, meeting, school, or training
- Make professional presentations as a County employee or official
- Interview persons; inspect programs, facilities or institutions; conduct surveys; exchange professional information
- Work at a project location sufficiently distant from the main or regular place of work to require overnight lodging
- Work long hours away from the main or regular place of work where daily travel is impractical
- Transport equipment to and from distant points for repair or maintenance
- Transport prisoners and/or clients; attend legal proceedings or hearings
- Participate in formal activities, including hosting of persons who, for protocol reasons, merit appropriate courtesies and hospitality

Non-occasions for Travel:

Membership in an organization is not of itself a basis for travel authorization, and in no circumstance shall employees be authorized to travel as a reward for meritorious service, performance, or employee recognition, unless the purpose is to receive an award of formal recognition bestowed by a recognized outside organization for work performed for the County.

Exception Principles:

Exceptions to specific provisions of County travel policy may be authorized on a case-by-case basis, and only when there is adequate written justification and documentation and the travel is within the intent of the overall travel policy.

Allowable exceptions are confined to the following conditions:

- To serve the business interest of the County
- To avoid a severe hardship or inconvenience
- To observe an established or expected protocol at a specified event
- To respond to an emergency situation

See also sections Requests for Exception and Approval of Exception, below, pages 15-16.

Possible Conflict with Labor Agreements or Laws:

These policies apply to all County employees unless they are in conflict with specific provisions of existing labor agreements or with specific provisions of state or federal law. In such cases, the provisions of those agreements or laws shall prevail for the employees covered under those agreements or laws.

Geographical Categories:

Santa Clara County travel policies cover three geographical categories:

- In-State
- Out-of-State (within contiguous 48 states)
- International and Travel to Hawaii/Alaska

Advance Fund Request and Claims Submission:

A County traveler may submit a request for advance funds to cover anticipated out-of-pocket travel expenses whenever the expenses are incurred as part of official duties and the traveler does not have a P-Card. He or she may also submit a claim for reasonable, actual and necessary incurred expenses related to such authorized travel.

Prudent Judgment and Common Sense:

While this manual tries to provide specific guidelines for most circumstances that might be encountered while traveling on County business, it cannot anticipate all possible circumstances. When such circumstances occur, employees should use prudent fiscal judgment and common sense in the expenditure of public funds.

RESPONSIBILITY AND ENFORCEMENT

Traveler:

Anyone who travels on County business, or supervises someone who travels, is responsible for knowing the general intent of the travel policy. The traveler is responsible for complying with the County's travel policies and exercising reasonable and prudent judgement relative to County business travel. The traveler is also responsible for obtaining proper authorization and preparing and submitting expense reports on a timely basis along with appropriate receipts.

Dept. Head, Agency/Dept. Head, Board Appointee, Elected Official:

Note: Agency/Department Heads report directly to the County Executive.
Department Heads report to Agency/Department Heads.

The Department Head, as well as Board Appointee and Elected Official are responsible for travel requests and expenditures of their corresponding departments, and for exercising due diligence to ensure that authorized travel is necessary and appropriate for the conduct of County business, that the cost is reasonable and justified by the trip's purpose, and that the travel expenditures are within budgetary limits. They are also responsible for assuring that expense reports are accurately reviewed for compliance and for review and recommendation regarding exceptions.

While this policy places the primary responsibility for departmental travel oversight on the department head level in the overall County organization, respective immediate supervisors/managers, including the County Executive (or designee) and Agency/Department Heads may impose any additional approval levels or processes that they require for respective individuals and/or organization(s) under their purview.

Department Travel Coordinator:

The Department Travel Coordinator is considered to be the "resident expert" and is the primary contact point for travel-related matters. He/she provides information, instruction, and training to department staff. As the department resource for travel arrangements, forms and materials, the Coordinator receives training, updates and changes to travel policies and procedures from the Controller-Treasurer Department and is responsible for notifying his/her departmental personnel. The Coordinator is a contact point for obtaining electronic forms. He/she is also responsible for providing travel assistance in several ways, including assistance with documentation, e.g., additional justifications, and consultation and/or troubleshooting regarding claims issues, e.g., discrepancies, need for clarification or additional paperwork; maintenance of central travel control log; and BTA reconciliation. In cases where charges are inconsistent with general policy guidelines but are justifiable, or when there are travel costs that may otherwise be questioned, the Coordinator assists in ensuring that the business purpose of travel costs is clearly stated. Department

Coordinator responsibilities include screening and reviewing travel plans ; making, coordinating and expediting travel arrangements; and/or helping travelers who have difficulties during travel. All travel shall be coordinated through a designated coordinator in each department/agency.

Controller-Treasurer:

The Controller-Treasurer has final approval authority as to the appropriateness and reasonableness of reimbursement requests other than exceptions described below and works with the County Executive, Agency/Department Heads and Department Heads to maintain Countywide common and consistent travel practices as governed by these policies and guidelines.

The Controller-Treasurer has lead responsibility in the regular review of travel policies and procedures and the development of amendments, as needed. See also Resource Materials and Forms section, page 17.

Controller-Treasurer Department:

The Controller-Treasurer Department is responsible for exercising general oversight for the processing of reimbursement requests in order to insure consistency with the policies and guidelines set forth in this document. The Controller-Treasurer Department processes claims, including conducting desk audits, and provides timely, accurate reimbursement to claimants.

Regular updates to the published travel policies and procedures are provided by the Controller-Treasurer Department via two documents: the Santa Clara County Administrative Policies and Procedures Manual Travel Policy, and this written County Travel Desk Reference Manual. This Desk Reference provides greater detail on the subject, as well as examples and travel tips. The Department Travel Coordinators shall be advised of all such updates and changes and are responsible for notifying departmental personnel.

Who to Call on Travel Policy Issues:

Any questions, concerns or suggestions regarding County travel policy may be directed to the Department Travel Coordinator of the traveler's department. The Coordinator can contact the Claims Unit Supervisor of the Controller-Treasurer's Office at 299-5218, for assistance and/or providing information.

TRAVEL AUTHORIZATION

Obtaining Travel Authorization:

Travel authorization should be obtained as early as reasonably possible prior to the date of travel.

Authorization is required for all County travel for County business purposes. Employees must always secure advance approval from their direct supervisor/manager for all County travel. This approval may be verbal or in writing based on the supervisor/manager's policies and requirements. However, certain approvals must always be in writing as stated in the section which follows (Advance Written Request).

Written request for travel is made on the Travel Authorization form. Blank form samples and instructions can be found in Appendix Q.

Authorizations may also be provided via designee in accordance with individual department policy.

Advance Written Request:

For in-state travel, advance written request and approval are required if travel includes overnight stay, airfare or advanced funds. For these circumstances, Board Appointees provide advance written notice (rather than request) to the Board Chair.

For Out-of-State travel, advance written request and approval are required. For these circumstances, Board Appointees provide advance written notice (rather than request) to the Board Chair.

For International travel, advance written request and approval are required. However, for Board members and their staff, public session approval may occur after-the-fact if timing prevents pre-approval; reimbursement for travel costs will be provided only after Board public session approval.

A flow-chart showing requirements can be found in Appendix D.

For international travel, advance written request must first be approved at the intermediary (e.g., departmental) level, then subsequently forwarded to the final approving authority for pre-approval. In cases where there is no intermediary level, requests are sent directly for final pre-approval.

LEVELS OF APPROVAL

Travel approval levels and requirements are summarized in table format (2) in Appendix C.

Board of Supervisors, as a Board:

The Board of Supervisors, acting as a Board, approves in public session all international business travel for Board members and their staff. Normally, this approval occurs in advance, however, if timing prevents advance approval, the travel may be pre-approved in writing by the associated Board member and be approved after the fact by the Board of Supervisors in public session.

Reimbursement for travel costs will be provided only after Board approval is granted in public session.

The Board also pre-approves in public session all County business travel for County Commissioners.

Chair of the Board of Supervisors:

The Chair of the Board of Supervisors shall pre-approve all international travel for Board appointees.

The Chair also authorizes exceptions to the travel policy for Board members, for their staff and for Board appointees. Exception authorizations require a written recommendation by the Finance Agency Director.

Vice-Chair of the Board of Supervisors:

The Vice-Chair of the Board of Supervisors shall authorize exceptions to the travel policy for the Board Chair. Exception authorizations require a written recommendation by the Finance Agency Director.

Members of the Board of Supervisors and Other Elected Officials:

Note: Other Elected Officials are the District Attorney, the Sheriff, and the County Assessor.

Members of the Board of Supervisors and other elected officials may approve their own in-state and out-of-state travel.

Board members and other elected officials shall notify the Clerk of the Board of their planned business travel. The Clerk of the Board will post notice of Board business travel in the board agenda. Emergency or last minute travel may be noticed after the fact. Board absences are separately covered in the Rules of the Board of Supervisors, Chapter V.

Board members and other elected officials shall also approve all in-state and out-of-state travel for their staff and give preliminary approval for their staff's

international travel and exception requests before forwarding for final determination.

Board Appointees:

Note: Board Appointees are the County Executive, the Clerk of the Board, the County Counsel, the Director of Child Support Services, the Public Defender, and the Chief of Correction.

Board appointees may approve their own in-state and out-of-state travel but must submit prior written notice to the Board Chair of all travel which is overnight or includes airfare (written approval is not required). For their staff, they approve all in-state and out-of-state travel and give preliminary approval for their staff's international travel and exception requests before forwarding for final determination.

County Executive:

The County Executive, as a Board appointee, has authority and responsibility as noted above. The County Executive (or designee) approves all in-state and out-of-state travel for his/her direct reports.

In addition, the County Executive pre-approves all international travel for Board appointee staff, elected officials, elected official staff, Agency/Department Heads (Executive direct reports), Department Heads, department staff, department affiliated non-employees, and any others. See Sheriff/District Attorney below regarding special consideration for travel to Hawaii and Alaska relating to extraditions.

The County Executive also authorizes exceptions to the travel policy for Agency/Dept. Heads (Executive direct reports), Elected Officials, Elected Official Staff, Board Appointee Staff, Commissions, Advisory Boards, Task Forces and any others, as needed. Exception authorizations require a written recommendation by the Finance Agency Director.

Sheriff/District Attorney

In addition to having the standard authority for travel as Departmental Heads, the Sheriff and the District Attorney are authorized to approve all travel for their departments relating to extraditions to and trials in Hawaii and Alaska. This is due to the critical time sensitive nature of their business.

Agency/Department Heads:

Note: Agency/Department Heads report directly to the County Executive. Department Heads report to Agency/Department Heads.

Agency/Department Heads approve all in-state and out-of-state travel for their reporting Department Heads. They give preliminary approval for their reporting

department heads' international travel before forwarding to the County Executive for final determination.

They also authorize exceptions to the travel policy for their reporting Department Heads, and related department staff and affiliated non-employees. Exception authorizations require a written recommendation by the Finance Agency Director.

Department Heads:

Department Heads report to Agency/Department Heads. They approve all in-state and out-of-state travel for their department staff as well as department-affiliated non-employees. For their departmental staff and affiliated non-employees, they give preliminary approval for international travel and for exception requests before forwarding for final determination.

Final Approval:

The Controller-Treasurer has final approval as to the appropriateness and reasonableness of all reimbursement requests. Reasonable variances or costs greater than anticipated should be explained in writing, providing reasons and appropriate supporting documentation. Department Head approval is required before submitting to the Controller-Treasurer.

Requests for Exception:

Occasionally there may be exceptions to these policies and guidelines that are reasonable and necessary and which adhere to the Exception Principles stated in the Exception Principles section, page 8.

Exception requests should be clearly explained and documented and should be approved at the earliest opportunity. Requests should be submitted on the Travel Exception Request form which can be found in Appendix Q.

Approval of Exception:

Requests for exception to the Travel Policy must be reviewed and approved on a case-by-case basis at the supervisory and department levels before submitting for final authorization, which may be granted as follows:

EXCEPTION APPROVER	EXCEPTION APPROVAL FOR
Chair, Board of Supervisors	Board Members Board Staffs Board Appointees
Vice Board Chair	Board Chair
Agency/Department Head	Agency/Department Employees Department Employees Department Affiliated Non-Employees
County Executive	Agency/Dept. Heads (Executive Direct

	Reports) Elected Officials Elected Official Staff Board Appointee Staff Commissions, Advisory Boards, Task Forces Any others, as needed
--	--------------------------------------------------------------------------------------------------------------------------------------------------------

All approved exceptions require a written concurring recommendation by the Finance Agency Director as to accordance with the established Exception Principles, stated on page 8. Requests which receive a positive recommendation by the Finance Agency Director will be forwarded to the Controller-Treasurer Department Claims Unit for processing. Negative recommendations will be returned to the initiating department.

Under no condition may any county official or employee approve his/her own exception request.

GENERAL CONDITIONS

Resource Materials and Forms:

A comprehensive account of policies, procedures, as well as travel information, suggestions and examples are included in this County Travel Desk Reference Manual.

The core policies are cited in the County Administrative Policies and Procedures Manual, as authorized and referenced in the Santa Clara County Ordinance, Division A-31 and in this document. See Appendices A and B.

A guide for minimizing travel expenses is available for travel planning. See Appendix E. A Quick Reference Guide is available for fast and easy reference to the County's main travel policies and procedures. See Appendix F. A guideline for reviewing Trip Expense reports is provided on pages 53-54.

The appendices also include a variety of other useful resources for the County traveler.

The above documents, as well as forms, are available from the Department Travel Coordinators and are included in the appendices of this document. They are also available online at the Controller-Treasurer's Website located on the County Intranet, <http://www.controller>. Revision of these policies and documents is under the direction of the Controller-Treasurer and will be done as needed and whenever major changes are made to federal indexes. In addition, every two years they will be comprehensively reviewed. Updates will be issued as changes occur. The Board of Supervisors shall approve all major revisions and changes to travel policies in these manuals.

<p><i>Travel Tip: The Department Travel Coordinator should provide a copy of the Quick Reference Guide to employees prior to their trip.</i></p>

Travel Options – Minimize Costs:

Employees should choose the most efficient, direct, and economical travel options required by the occasion. If two or more employees are authorized to attend the same event, departments shall coordinate travel arrangements to minimize the total cost to the County.

Illness:

If an employee becomes sick or suffers a work-related injury and must delay returning, the County will reimburse for additional living expenses (except those costs directly related to the illness or injury, such as physician or hospital costs) until he/she is able to return home. In addition, the County will pay for the costs of increased airfare and/or other reasonable travel costs should it be necessary for the employee to return home early or late due to illness or work-related injury.

The employee should notify his/her supervisor as soon as possible if he/she becomes ill or is injured. The time will be counted as sick leave if it occurs during the normally scheduled work hours, and the County's normal sick leave rules will apply.

Overtime:

If an employee agrees to go out of town on business travel on a weekend or on his/her own time, then the travel is not considered overtime eligible unless mandated by the Fair Labor Standards Act. When considering weekend travel or a Saturday Night Stayover, the employee's decision should be based on his or her own benefits from the travel purpose (e.g., education, networking, opportunity to visit the area, etc.).

Accordingly, overtime shall not be authorized in connection with travel on County business without prior authorization from the Department Head, or unless it is mandated as stated above. As part of approving travel, department managers should consider the effect of either authorized or mandated overtime on the total cost of the travel.

Extended Travel for Business Reasons:

In some situations extended travel time may be required. For example, in a change of venue trial the defense or prosecution teams may require extended stay in an area, sometimes as long as a month or more in duration. In this case, to save money it may be advisable to make special arrangements. A possibility might be to secure alternative lodging such as renting an apartment or other temporary housing. Cost saving measures should always be considered where possible and appropriate.

Extended Travel for Personal Reasons:

Travelers sometimes extend the length of a business trip by adding personal travel to the trip. In such cases, there must be no additional cost to the County. With supervisor approval, the County will cover the base travel expenses, and any additional cost above the base is the sole responsibility of the traveler.

Example:

An employee attends an approved business conference in Miami, Florida, and it is possible to take an additional flight extension to Orlando to visit Disney

World at no extra cost for the ticket. In this case, the County will cover the full cost of the air ticket and the employee is responsible for all costs related to the side-trip. The employee is responsible for providing documentation with the travel request showing that there is no increased cost. However, if the cost of the 3-way airfare is greater than the round trip to Miami, the employee will be responsible for incremental additional airfare.

If an employee's extended personal travel includes a Saturday Night Stayover airfare discount, the extended travel expenses may be claimed up to the level of higher cost travel at the Y-Cal/other rate quoted by an authorized County travel agency. See also sections Low Airfare Alternatives and Saturday Night Stayover page 27-28 and Saturday Night Stayover instructions in Appendix Q.

An extension of time for personal travel is the responsibility of the traveler and will be on the employee's own personal time. Travel time beyond the amount required for County business purposes must be charged to an available leave balance such as STO, vacation, or personal leave, even if the extension of time results in a lower total cost to the County. When combining business and personal travel in this manner, supervisor approval is required.

Both employees and managers should be cautioned that the frequent use of personal extensions and side trips may be questioned if there appears to be a pattern. In addition, care must be taken to document those costs attributable to the personal portion of the side trip and to have those costs billed separately to the employee whenever possible.

Spouses and Guests:

Spouses and guests may accompany the County traveler on County travel and at conferences, seminars and meetings. However, any additional costs associated with the participation of the spouse or other guests are the responsibility of the traveler.

TRAVEL PLANNING AND ARRANGEMENTS

Consider All Costs:

In choosing the most efficient, direct, and economical mode of transportation, the traveler should take into account total costs including the airfare cost, ground transportation availability and cost, alternate airport options, departure and travel times and their impact on work time, expediency, daily expenses, and similar measures of reasonable travel conditions.

Example:

A traveler may select an airfare ticket which does not have the lowest price in circumstances such as the following:

- The overall cost of the trip is less because of less expensive ground transportation connections or lower mileage to/from the airport
- The lowest fare ticket departs at an unreasonable time
- The lowest fare ticket requires unreasonably excessive time due to multiple stopovers, etc.

Minimizing Time Spent Away:

Travelers should schedule their trip so that they leave at the latest reasonable time and still arrive at their destination on time. They should also return promptly as soon as their business is finished, thereby minimizing both the time away from work and corresponding expenses.

Booking Reservations:

Reservations should be made as early as possible to take advantage of available discounts.

Travel Hint: We recommend the following minimum time margins for pre-booking air flights: In-State -7 days; Out-of-State - 21 days; International - 28 days.

Booking Methods:

Travel reservations for all air travel, lodging, car rental and public carriers, including en route changes, can be booked through an approved travel agency.

A list of current County approved travel agencies can be found in Appendix G. The travel agency will ask for a copy of the approved Travel Authorization form to facilitate their reporting requirements to the County. The traveler should fax/email a copy to the agency.

When making direct reservations, it is especially important to be sure that expenditures will be a “reasonable and prudent use of public funds.” Usually pre-arranged accommodations (e.g., for a conference) provide very reasonable cost

choices, and direct booking is easy and efficient, requiring no special justifications.

Travel Tip: Costs related to conferences and training events such as lodging are often negotiated in advance by the conference/training sponsor at favorable rates. In such cases, it is advised to utilize those rates when appropriate and book early since the sponsors secure a block of guaranteed rates which are available on a first-come, first-serve basis. In addition, governmental rates can occasionally be less than event rates. Hotels will not publicize this, so one should specifically ask about such rates before securing the event rates.

Group Events:

Any department planning to sponsor travel that has a group of 10 or more should contact a County approved travel agency to inquire about the possibility of group discounts. Department Travel Coordinator should coordinate travel for the entire group. Group travel is defined as 10 people traveling to a common place for a common purpose. This includes travel for conferences, education or training events, management meetings, professional/technical meetings, or emergency response situations.

Ticket Delivery:

Tickets which have been reserved through a County approved travel agency are to be sent by the agency directly to the department's specified work location. Ticketless (e-ticket, e-travel) travel is becoming very common and is encouraged. It can also be less expensive, as some airlines charge a fee to print a ticket.

Cancellations:

When travel arrangements must be cancelled, the traveler or the Travel Coordinator is responsible for handling the cancellation and for documenting the cancellation number to avoid possible billing disputes later. See also Cancellations/Unused Tickets section, page 29.

ADVANCES AND USE OF P-CARDS

Travel Advances:

Travel advances are allowed for costs which are not paid directly by the County and when the traveler does not have a P-Card. The Trip Expense Voucher form is used for requesting advances (as well as for documenting the final travel expense report). Whenever a County traveler requires an advance of funds for traveling expenses, a written, approved request for an advance will be submitted to the Controller-Treasurer Department Claims Unit on the Trip Expense Voucher, accompanied by a copy of the signed Travel Authorization. To insure timely preparation of the advance payment, travelers should submit their requests to the Controller-Treasurer within 15-30 days before the trip date. Blank form samples and instructions can be found in Appendix Q.

Only items authorized on the Travel Authorization and which the County has not already paid in full can be included in the calculation of the Cash Advance.

Example:

The Travel Authorization was approved for 5 nights lodging, and the first night has been paid by the County. Only the cost of the other 4 nights can be included in the calculation of the advance.

The amount requested for each line item must not exceed the amount authorized on the Travel Authorization.

No advance will be provided for mileage reimbursement. However, if the County is paying an Airfare Equivalent (AFE) in lieu of mileage, then the AFE can be included in the computation of the advance.

In calculating the advance meal allowance, the base per diem rate (no receipt) of \$30.00 per day will be used.

An advance shall not exceed the unpaid portion of estimated travel costs. The minimum advance to employees is \$50.00. For the transport of prisoners out of state, the minimum advance amount may be under \$50.00, and is authorized whether or not the traveler is a P-Card holder. (For reimbursements related to transport of prisoners, see also rules and regulations of the California State Board of Control.) The advance amount to vendors is not restricted.

The Controller-Treasurer Department will process cash advances (payment to employees) up to 30 days in advance of the departure date.

Use of P-Cards:

The County has a credit card program known as P-Card (Procurement Card). This program may be used to pay for travel costs, and for those employees who have P-Cards, the cards must be used for major expenses, since cash advances are not permitted to P-Card holders. See also County Procurement Card (P-Card) section, page 48 and Appendix P.

Settling Advances:

Advances are settled through the filing of an expense report on the Trip Expense Voucher form. This report, along with supporting documentation, is due to the traveler's department within 14 calendar days after returning from a trip and to the Controller-Treasurer Department within 21 calendar days after returning. When the advance has exceeded expenses, documentation should also include the affidavit of deposit (showing funds were returned to County). If the Trip Expense Voucher report and documentation are not received by the Controller-Treasurer Department within 28 days of return, the settlement will be considered delinquent.

Failure to settle advances in the allowed timeframe following a trip will result in notification to the traveler and Department Travel Coordinator from the Controller-Treasurer Department that settlement is due. If there is no response, after two notices each approximately 30 days apart, the County is authorized to deduct the entire amount of the advance from the employee's wages (total 90 days from date of return). The Travel Authorization form includes an authorization statement to this effect so that employees are aware of and agree to this provision when they request an advance. Unsettled advances must be resolved before a traveler is eligible for travel advances in the future. See also Delinquent Advance Settlement section below, page 56.

TRAVEL INSURANCE

County Insurance:

The County provides an insurance program for employees which includes liability, workers' compensation and automobile coverage for County owned and rented vehicles during the course and scope of employment as described below.

The County insurance only applies to County employees on County business. If the trip includes any side trips of a personal nature (during the trip, as well as before or after), insurance for the employee as well as traveling companions is the responsibility of the employee. Should a traveler wish to purchase additional travel insurance coverage, e.g., accident, life, lost baggage, insurance for him/herself or a traveling companion, such expenses are the responsibility of the traveler and are not reimbursable.

For automobiles, the policy covers County owned or rented vehicles used for County business. See also the County Certificate of Coverage in Appendix J. Insurance for personal vehicles is the responsibility of the vehicle owner/ County employee.

Optional Rental Car Insurance:

Travelers on County business should decline the optional rental car insurance offered by rental companies. See also Rental Car Insurance section, page 33.

Personal Car Insurance:

Travelers using personal cars for County travel, must carry adequate insurance coverage for personal protection as well as for the protection of any passengers. See also Personal Car Insurance section, page 36.

American Express Insurance Through V-Cal or Y-Cal:

American Express provides the following services for air tickets paid by BTA:

- Business Travel Accident Insurance
- American Express Card Baggage Insurance Plan

See also V-Cal and Y-Cal Airfare Program section, page 26, and American Express Business Travel Account (BTA) section, page 49. Appendices N has additional information on this program.

TRANSPORTATION

General Guidelines:

When planning the transportation portion of a trip, consider all aspects of cost to the County – daily expenses, overtime, lost work time – as well as actual transportation costs. In general, a common carrier (e.g., plane, bus, train) is the preferred mode of transportation. However, use of a personal or County vehicle – especially if two or more employees or officials are traveling together – may be less expensive for travel within the State. The increased time for automobile transportation and the potential for lost work time, overtime, or increased lodging costs should be considered in determining the best mode of transportation.

TRANSPORTATION – AIR TRAVEL

Making Air Travel Reservations:

Air travel reservations are made through a County approved travel agency (see Appendix G for list).

Y-Cal Airfare Program:

As one airfare option, the County participates in the CSAC (California State Association of Counties) airfare program known as Y-Cal. This program currently offers pre-set rates on California State contracted airlines which are fully refundable and may be booked up to the day of a flight, assuming seat availability. The Y-Cal Program is available through the County's authorized travel agency. Appendix N includes the particulars of the program (including additional benefits such as insurance and assistance hotline). See also Travel Insurance division, page 24.

As part of the program, all Y-Cal bookings will be charged by the Travel Agency to a Countywide American Express Business Travel Account maintained by the Controller-Treasurer Department. The Controller-Treasurer Department will then allocate charges to the appropriate departments.

V-Cal Airfare Program:

The V-Cal and Y-Cal airfares provide efficient, cost effective air travel for State department, university, and local government employees that travel on behalf of the organization for official business. The V-Cal provides a lower airfare than the Y-Cal airfare when the traveler is able to make travel arrangement early and seats are available.

The V-Cal airfares are capacity controlled which require a certain number of seats to be specifically set aside for State department, university, and local government travelers. Each respective airline will provide a limited number of seats on any given flight to be sold at a discounted fare. The airline controls the number of seats they will offer at the discounted V-Cal rate. The travel agent must secure reservation and issue the ticket at the same time of the booking in which V-Cal is available. Once V-Cal tickets are sold out, the V-Cal rate is no longer available. The V-Cal tickets are issued at the time of reservation and are non-refundable.

The V-Cal Program is available through the County's authorized Travel Agency. Appendix N includes the particulars of the program (including additional benefits such as insurance and assistance hotline).

Travel tip: If assignments are made which require an extended stay and where weekend trips home are appropriate, it may be possible to reduce costs by changing the ticket configuration to be purchased. Instead of purchasing all round-trip tickets for the back and forth trips, you can arrange travel as follows:

- *Purchase a one-way ticket for the initial trip to your destination*
- *Purchase a one-way ticket for the final trip home*
- *Purchase roundtrip tickets for in-between trips (i.e., from destination to home, and returning to destination from home)*

This allows the traveler to take advantage of Saturday Night Stayover discounts when returning home on the weekend and can save substantial travel costs, especially for consultants traveling to the County on a long-term engagement.

Area Airports:

County travelers who are flying usually use one of the three Bay Area Airports - San Jose, San Francisco or Oakland - for leaving and returning home. The County will reimburse for reasonable costs from any of these locations. Where cost effective, other airports may be used with Department Head permission.

Airline Class of Service:

Unless authorized as an exception, all air travel must be Coach Class. In the event Coach Class is not available, Business/First Class may be used if it represents the most efficient, direct and economical mode of transportation available. Tickets may be upgraded if there is no additional expense to the County or if the traveler is willing to pay the difference in cost or use frequent flyer credits.

Low Airfare Alternatives:

The following types of low fare alternatives should be considered in determining the lowest reasonable airfare:

- V-Cal Tickets (See V-Cal Airfare Program section, page 26)
- Y-Cal Tickets (See Y-Cal Airfare Program section, page 26)
- Advance purchase fares (generally, the earlier the better)
- Off-peak flights
- Connecting and one-stop flights (when travel time permits)
- Alternate airports
- Lower cost carriers
- Specially negotiated fares
- Promotional/bulk fares, travel coupons (e.g., as part of a conference)

- Minimum stay excursion fares, such as Saturday Night Stayovers, especially on longer trips. See also Saturday Night Stayover, below.
- Non-refundable fares are the standard, unless a Y-Cal option is available. Refundable fares should be considered only when chance of cancellation is high.

Saturday Night Stayover:

Often, airlines offer a Saturday Night Stayover package for less expensive rates. While not required, these fares can save a significant expense to the County while more than offsetting the cost of meals and hotel fare for the Saturday night stay. It also provides opportunity for the employee to spend additional time to visit the area if he/she decides to stay over. To qualify, the traveler's round trip air travel period must bridge over a Saturday. For example, the traveler flies to a conference on Tuesday which ends on Friday. If he/she stays at the destination through Saturday and returns home on Sunday (rather than Friday), the fare is offered at a less expensive rate.

When County travelers elect to take advantage of a Saturday Night Stayover, the County will allow reimbursement for travel costs up to the level of higher cost travel at the Y-Cal/other rate quoted by an authorized County travel agency. When this occurs, the traveler must complete the form Reimbursement on Extended Travel for Saturday Night Stayover, in addition to the Trip Expense Voucher.

Airline Frequent Flyer Programs:

Traveling employees may retain frequent flyer program benefits for personal use. However, participation in these programs must not influence flight selection which would result in increased cost to the County beyond the lowest available airfare. Employees may select their preferred airline provided they pay the increased cost from the lowest documented airfare.

Companion Airfare:

Programs such as "Friends Fly Free" and other companion airfares are usually based on published rates without considering other discounts available. These can be higher than if one person flies alone.

When an employee purchases such airline tickets for travel on County business with a spouse, friend or relative, it is necessary to obtain quotes from the travel agency regarding alternate airfares for the employee traveling alone, including Y-Cal rates. These quotes must be used to determine whether the employee should pay for or reimburse the County for any portion of the companion ticket. The quote must be provided in written form by the County's Authorized Travel Agency stating the price quote (include date, agency name, telephone number, and the name of the contact).

Denied Boarding Compensation:

Airlines occasionally offer free tickets or cash allowances to compensate travelers for delays and inconveniences due to overbooking, flight cancellations, changes of planes, etc. A traveler may volunteer his/her seat for denied boarding compensation if the flight is outside normal working hours not subject to overtime, and the delay will not result in any interruption, loss of business or additional cost to the County. Under such circumstances, the employee is allowed to claim the compensation. If there are personal costs related to the delay (e.g., another night's lodging and extra meals), these would be the responsibility of the airline or the traveler.

Overnight Delays:

If an overnight stay is necessary due to an airline delay, the traveler should attempt to secure complimentary lodging from the airline. If unsuccessful, and the delay was unavoidable, the traveler may charge the costs to the County.

Cancellations/Unused Tickets:

When an airline reservation must be cancelled, the traveler is responsible for handling the cancellation and for documenting the cancellation number, to avoid possible billing disputes.

Unused airline tickets or flight coupons must not be discarded or destroyed by the traveler as these documents may have a cash value. An unused ticket should be returned to the Department Travel Coordinator who will determine if it can be redeemed for refund or used for future service. Since some of the refund programs are time sensitive, the refunds should be made as soon as possible.

Please note that many airlines have instituted a new "Use It Or Lose It" policy for nonrefundable tickets. Under this policy, passengers who are not able to fly as their ticket is booked will lose the full value of the fare unless they rebook before the flight takes place. The rebooking will require a fee and commitment to a specific future flight and date certain. Previously, passengers could take up to a year to determine a date and pay a fee to rebook. Now, for many airlines, carrying a flight credit is no longer permitted. When purchasing tickets, be sure you fully understand all the terms of your flight.

If refunds are not available, but the same person has occasion to travel again, an attempt should be made to schedule the traveler on the same airline and use the original ticket (it may be necessary to pay a rebooking fee). The traveler's department should retain the unused ticket for a minimum of one year. Some airlines may honor an unused ticket beyond one year, so the Travel Coordinator or travel agency should always make an inquiry of the airline. As a final step, a letter should be sent to the airline president requesting an additional extension before destroying unused tickets. The tickets should only be destroyed when a written denial is received.

Lost or Stolen Airline Tickets:

Travelers are responsible for the safekeeping of airline tickets once they are received.

If a ticket has been lost or stolen prior to the start of a trip, the traveler, upon discovery, should report the loss to his/her Department Travel Coordinator who will assist in obtaining replacement tickets.

If a ticket is lost immediately prior to or during a trip, the traveler should seek direct assistance from the airline. In this situation, it may be necessary for the traveler to pay for replacement tickets, including administrative fees and a higher airfare charge. Upon return, the County would reimburse the employee for the replaced ticket expense. When seeking assistance, the traveler should also inquire with the airline about filing a lost ticket reimbursement claim. The claim should be submitted listing the County as claimant. If a County P-Card is used, reimbursement to the employee would not be necessary, but the reimbursement claim should still be filed on behalf of the County. If unsuccessful in recovering the cost from the airline, the Travel Coordinator should contact ESA Insurance at 441-4340.

Travel Tip: Ticketless, or “e-ticket” travel is available for most airlines. E-ticket traveling is encouraged because it is convenient and reduces the possibility of lost or stolen tickets. Also, it is often less expensive, as many airlines charge more for tickets which must be printed.

TRANSPORTATION BY CAR – GENERAL GUIDELINES

Driver's Permit/License:

County travelers who drive any car on County business, whether a personal vehicle, a rented car or a County car, must possess a valid County Driver's Permit and California Driver's License.

To obtain this permit, contact the driver's training coordinator within your department. Your coordinator can take the appropriate steps to assure timely issuance and renewal of you County Driver Permit.

For more information, go to the County Intranet site, <http://www.sccgovatwork>, to find out more about County Vehicle Driver Policies and training.

Emergency Authorization:

In case of emergency, the head of any office, department or institution can authorize use of a vehicle without a County Driver's Permit. This is a one-time accommodation, and verification of emergency must be submitted to the Director of Risk Management, Employee Services Agency.

Accidents:

Should a car accident occur, a traveler should immediately contact:

- 911 for all injury and/or property damage accidents
- Local law enforcement authorities, as required
- County Risk Management Office, Insurance Division, at 408-441-4340 (if off-hours, leave message) or fax 441-4341
- Traveler's supervisor, (if major, as soon as possible; if minor, within 24 hours)
- If a rental, the car rental company
- If a County car and the accident is in the County of Santa Clara, the Operations Office of the Sheriff at 299-2673 (if after hours, call County Communications at 299-2311)
- If traveler's personal car, his/her insurance carrier

An accident checklist and vehicle accident report form can be found in Appendix Q.

All travelers who will be driving a County car or rented car should take along the Santa Clara County Vehicle Accident/Incident Report form and the County's Certificate of Coverage. In the event of an accident, the report form must be completed as soon as possible. The Certificate will be required by local law enforcement authorities. The blank accident report form and certificate copy can be found in Appendices Q and J. A copy of the certificate is kept in the glove

compartment of all County vehicles. It is also available from the County's Risk Management Office, Insurance Division, at 408-441-4340.

TRANSPORTATION – CAR RENTAL

Car Rental Guidelines:

Upon arrival at the destination, travelers may rent a car when it is less expensive than other transportation modes such as taxis, airport limousines and hotel airport shuttles, or when a private car is needed for other reasons, e.g., ongoing work requirements or inadequate/unavailable ground transportation. A written justification is required on the Travel Authorization form. In the event that an unanticipated rental car is required or if any unusual high mileage usage results in higher rental car fees, then a written explanation with approval must accompany the expense claim.

Car Rental Reservations:

Car rental reservations should be booked with the County's approved travel agency.

Preferred Car Rental Suppliers:

Travelers should select the car rental agency that offers the lower rates. At the time of this writing, the County does not have special arrangements for any single car rental service. Should a program be developed, the Procurement Department will notify departments.

Promotional Rates and Inspection:

When picking up a rental car, travelers should check with the rental agent for any promotional rates, government rates, last-minute specials or free upgrades, which would reduce County cost. At the time of rental, the car should be inspected, and any damage found should be noted on the contract before the vehicle is accepted.

Class of Car:

When traveling alone or in two's, travelers should book mid-size cars or smaller, based on need. Upgrades are allowed if there is no additional cost, or when there are special circumstances, for example, medical needs, drivers with disabilities, etc. When traveling with a group of three or more, a larger-sized vehicle may be necessary to accommodate more travelers and luggage requirements. Rental expenses for luxury cars, motorcycles and recreational vehicles may not be claimed. Travelers are not allowed to rent cars which contain cellular phones, unless such phones are provided in the vehicle at no additional cost. In that event, cell phones should be used only in emergency situations, as rates are very expensive.

Rental Car Insurance:

Travelers should decline the optional vehicle insurance offered by rental companies, as their operation of a rental car for County business is covered by the County's insurance program. Note, however, insurance covering any personal

side trips is the responsibility of the employee. Rental companies will require some proof of vehicle insurance, and for this the traveler should carry the County's Certificate of Coverage (the traveler's own personal coverage may also be accepted by the rental company). A certificate copy can be found in Appendix J. It is also available from the County's Risk Management Office, Insurance Division, at 408-441-4340. See also Travel Insurance division, page 24.

Exception: The traveler should not decline vehicle insurance in international locations when the rental agency confirms that the County's self-insurance is not applicable. Travelers should inquire about this possibility prior to traveling outside of the country.

Returning Rental Cars:

Every reasonable effort should be made to return the rental car as follows:

- To the original rental city unless approved for a one-way rental
- On time, to avoid additional hourly charges
- With a full tank of gas
- Within the mileage allowance

Travel Tip: When leaving the car rental site, it is a good idea to ascertain the location of the nearest convenient gas station. This will make it easier to fill up just before returning the car, thus avoiding the higher price charged by rental agencies for gas replacement.

Travel Tip: Prepaid full tank deals which are offered by car rental agencies are generally not cost effective since the traveler gets no credit for unused gas upon return of the vehicle. These are often referred to as a Fuel Service Option (FSO) or Fuel Purchase Option (FPO). These services should always be denied.

Car Rental Expense Claim:

Reimbursement claims must include the original car rental receipt showing the date(s), number of days and type of vehicle rented and mileage. A credit card receipt alone is insufficient.

TRANSPORTATION – PERSONAL CAR

Personal Car Guidelines:

Employees may use their personal car while traveling for business purposes when one or more of the following applies:

- Public transportation is limited or unavailable
- It is more flexible and timely than taking public transportation
- Expense is equal to or less than alternate transportation
- Employee is willing to accept reimbursement equal to the lowest price of transport
- For extended stays a department may authorize the use of an employee's car with reimbursement for mileage to/from the destination work site and other work-related uses.

Example:

An employee attending an out-of-town academy may be approved to use his/her own vehicle to travel to/from the lodging site and for daily trips to/from the training site.

Allowable Mileage Reimbursement for Travel:

Reimbursement is allowed for personal car mileage which exceeds the normal home-to-work mileage:

- To and from the scheduled carrier service
- To and from destinations that do not have scheduled air service
- If scheduled air service is available but the traveler still prefers to use his/her personal car, mileage reimbursement will be based on "equivalent airfare," described below. County paid additional travel time should also be factored into the cost decision.
- For non-commuter transportation inside Santa Clara County. Travel mileage is distinguished from commuter mileage, which is mileage from home to a regular, main or temporary place of work and back. Commuter mileage is not claimable, however certain labor agreements provide for an incremental mileage reimbursement to a temporary place of work provided that it exceeds regular commute mileage.

Mileage/Reimbursement Rate:

Travelers will be reimbursed for personal car mileage expenses, not to exceed established federal rates. Personal car mileage reimbursement covers the operating cost of the vehicle, such as cost of gas, oil, wear and tear, and needed servicing during the trip. To claim travel mileage reimbursement, travelers should use the Trip Expense Voucher. For non-travel related mileage

reimbursement, travelers should use the Employee Mileage form. See also Mileage Reimbursement Through Payroll section, page 49.

Current mileage rates are included in Appendix L. A California Mileage Chart is provided in Appendix I. In addition, blank form samples and instructions can be found in Appendix Q.

The County P-Card is not to be used for personal car mileage expenses, since the traveler assumes responsibility for personal vehicle expenses and will be compensated through mileage reimbursement. Also, the County gas credit card is allowed only for County vehicles and may not be used for personal vehicle expense.

No advance will be provided for mileage reimbursement unless as an “Airfare Equivalent” (AFE).

Airfare Equivalent (AFE) Reimbursements:

Personal car mileage for travel is reimbursed based on the “equivalent airfare” (Airfare Equivalent, or AFE) when driving in lieu of traveling by air. This provision applies when the employee is traveling by personal car outside of the local area to a destination with scheduled airline service and mileage expenses would be more than the airfare equivalent.

In this case, the Trip Expense Voucher should show the amount for Coach Class airfare (per Y-Cal schedule or Travel Agency quote when Y-Cal is not available) to the same destination, plus the amount for avoided airport parking (at San Jose International Airport long term rates) and avoided mileage to/from the airport. Mileage reimbursement is thus covered in the total trip expense reimbursement. Note, for Equivalent Airfare, the Employee Mileage form is not used. See also Allowable Mileage Reimbursement for Travel section, page 35. Information on the Y-Cal Program can be found in Appendix N. Current long-term parking rates for San Jose International Airport can be obtained by calling the airport at 277-3145.

Personal Car Insurance:

It is the responsibility of the owner of a vehicle being used for business to carry adequate insurance coverage for personal protection as well as the protection of any passengers. It is required that the vehicle have motor vehicle liability insurance, with pertinent information on file at the employee’s department and kept current with the County. See also Travel Insurance division, page 24.

Multiple Passengers:

When there is more than one County employee passenger in the car, mileage reimbursement will only be made once. Mileage reimbursement is made to the vehicle owner or driver, not to passengers. When the department has chosen group mode transport, e.g., a van for multiple employees, and an employee decides for personal reasons to travel separately on his/her own, then reimbursement will not be allowed.

TRANSPORTATION – COUNTY CAR

County Car Guidelines:

In some cases, a County vehicle may be preferred or more practical for travel. Use of County vehicles is subject to procedures established by Fleet Management (See Fleet Management Customer Service Guide). Advance reservations are usually required.

County Car Insurance:

The County provides an automobile insurance program that covers County owned vehicles used for County business. See also Travel Insurance division, page 24.

County Car Expenses:

County travelers using a County vehicle for traveling are not eligible for reimbursement for mileage. At the time of car checkout, a County gas credit card is available to the traveler for gasoline purchases or unexpected legitimate vehicle expenses. If there are out-of-pocket vehicle expenses, but the card is not used, a traveler may request reimbursement for vehicle expenses by submitting a claim directly to Fleet Management. Receipts are required.

TRANSPORTATION – OTHER GROUND TRANSPORT

Non-Air Travel:

Public carrier services, e.g., bus and train, are authorized means of travel, not to exceed the lower of coach airfare or allowable mileage.

Ground Transportation at the Travel Destination:

Ground transportation may also be required for moving to and from airports, bus or rail terminals, as well as between work, training or conferencing sites. Various types of transport may be available for this, e.g., hotel and airport shuttle services, light rail, subway or bus, or personal/rented car. The most economical and appropriate form meeting the traveler's needs should be used.

Taxi Service:

Taxis may be used when time is of the essence or public transit or other common carriers are not reasonably available. In such cases, receipts are required if the taxi cost plus tip is over \$10. When asked for a receipt, taxi drivers will often hand a blank receipt to the customer. Travelers should ask the driver to fill out the receipt which should include the cab number, cost, including tip (if applicable), and the driver's signature.

See also Reimbursable Expenses section, page 46.

LODGING

Lodging Guidelines:

The County will pay for lodging for as many nights as necessary for the business purpose of the trip. Travelers should stay at the most reasonably priced accommodations available, consistent with the purpose and goals of the travel. The accommodations should be economical but also practical.

Examples:

Because location is important, it may be preferable to stay at the hotel where a conference is held, even if that hotel may be slightly more expensive than others in the general area. This can also promote networking.

A hotel close to where business is conducted may be slightly more expensive than outlying hotels, but in total, considering transportation, it may be less expensive and more convenient at the closer location.

When traveling in Santa Clara County, lodging is generally not a cost authorized for reimbursement. Employees are expected to commute between the travel destination and work location or home each day. In unusual situations, such as attendance at meetings which occur early in the morning or late in the evening, Department Heads or designees may authorize reimbursement of lodging costs.

Lodging Spending Guidelines:

The traveler will be reimbursed for actual and reasonable hotel room costs plus taxes, at the single occupancy rate for a single room. The County does not set a maximum rate for lodging.

Making Hotel Reservations:

Hotel reservations are generally made directly by the Department Travel Coordinator and in some cases by the traveler. However, if needed, expert assistance can be obtained from an approved travel agency. A list of current County approved travel agency can be found in Appendix G.

Travel Tip: Conference sponsors usually can secure only a limited fixed block of discounted rooms that are on a first come first serve basis. The earlier you reserve, the better the chance of getting a discount rate and saving the County money. In addition, one should always inquire about possible governmental rates. In some cases, they may actually be less than conference rates.

Travel Tip: When making room reservations, remember that hotels can be very helpful in determining the most inexpensive mode of reasonable ground transportation to and from the airport or terminal. Be sure to ask specifically about hotel-provided shuttle services.

Check for Special Rates:

At the time lodging reservations are made, travelers should check for any special rates, e.g., long-term or weekly rates, government discounts, conference or last minute specials, or free upgrades, which would reduce County cost. Also, if in California, inquire about exemptions from the local Transient Occupancy Tax (TOT). By local ordinance, some California cities exempt travelers on government business. If there is an exemption, you can save up to 12% on lodging costs depending on the local TOT rate. Almost all lodging operators will require an official, written claim for exemption. The form Exemption Certificate for Government Agencies serves as a TOT waiver. At the time of check-in, complete and show this form along with other proof, such as the County Employee ID card or County business card. A form sample is provided in Appendix Q.

Arrival/Departure:

When a suitable business case can be made, travelers may claim lodging for the evening before or the last evening of an event. Reasonable transition time is allowed to arrive at the venue and return home comfortably, i.e., sufficient time to check in/out, adequate preparation time, appropriate travel time, and departure/arrival at reasonable times of the day.

Late Arrival:

Unless otherwise instructed, lodging for County travel should be booked for late arrival with the County's P-Card or the traveler's credit card. If travel delays are encountered that will cause even later check in, hotels will usually hold the room if they are notified.

Room Upgrades:

Some travelers may wish to upgrade or stay in a different room arrangement (e.g., a suite or room with a view). Such alternative configurations are reimbursable as long as the aggregate lodging cost is the same or lower as the single occupancy standard. Otherwise, the traveler is responsible for the difference in cost resulting from the change.

Sharing a Room:

County policy does not require sharing a room, however there may be occasions when either necessity or the event requires that a room is shared with a fellow County traveler of the same gender (who is also authorized to travel with lodging). Either traveler may claim the total expense, or each traveler may claim a prorated amount based on the multiple occupancy rate. In the latter case, duplicate bills should be obtained and submitted with each claim.

Hotel Cancellation Procedures:

When a hotel reservation must be cancelled, the traveler or Department Travel Coordinator is responsible for handling the cancellation by directly contacting either the booking travel agency or the hotel before the cancellation period ends. “No show” room charges will only be paid when guaranteed reservations have been cancelled or there is justification for failure to cancel. Travelers should request and record the cancellation number in case of billing disputes. Note that cancellation deadlines are based on individual hotel policy and the local time of the hotel.

External Spending Limits:

Departments should be mindful when expenses reimbursable by an outside funding source may fall under specified spending limits other than those for the County of Santa Clara.

Example:

Some grant programs may not reimburse more than the federal or state maximum rate for lodging. In such cases, it may be necessary for department accountants to claim the full cost from the County, but administratively adjust grant claims for only the amount that is allowed by federal or state requirements.

See also Reimbursement from Outside Source section, page 54.

MEALS

Note: This section covers travel related meal expenses. Business meals are covered in a separate policy, Non-Travel Meals.

Travel Meals:

Travel-related meal expenses include meals consumed while traveling for business purposes on the County's behalf, as well as while attending training, education or conferences that require travel. Travelers will be reimbursed for meal expenses, including tax and tips (tipping allowances can be found in Appendix M), not to exceed established rates.

Meal Reimbursement:

The County will reimburse for travel meals if the department approves an overnight stay (includes either partial or full travel day meals, as appropriate, on the day of departure and the day of return).

For Same-Day Travel (no overnight), meal reimbursement is allowed if the work plus travel causes an "extended work day." An "extended work day" is when the actual work plus travel causes the normal workday to be extended by two or more hours at either end.

Example:

Assuming an 8:00 a.m. to 5:00 p.m. workday, if work and travel time extend the day past 7:00 p.m., then a travel meal (dinner) would be allowed. For this example, if the traveler had left his home at 6:00 a.m., breakfast would also be allowed.

Because of the unpredictability of commute traffic, the criterion based on a mileage radius or geographical boundaries is being replaced by the two-hour rule. However, this rule does not apply to regular overtime at the employee's normal work site. Travel meals are not the same as overtime meals. Both can not be claimed simultaneously for the same meal.

For Same-Day Travel with a destination outside of Santa Clara County, reimbursement will be allowed if the time away for travel exceeds five hours during the normal 8:00 a.m. – 5:00 p.m. work day.

Meal Reimbursement Rates:

Rates are based on the Continental United States (CONUS) standard rate of the Code of Federal Regulations, that establish a basic per diem model. Meal expenses may be claimed by using the per diem rates (no receipts required) or by using the extended meal claim that requires providing receipts of the actual meal expenses. Meal reimbursement rates can be found in Appendix L.

Insufficient Receipts:

The County requires detailed register receipts to verify the number of meals served and that non-permitted costs such as alcohol are not included. Make sure to ask the restaurant for a detailed receipt. If a detailed receipt cannot be provided by the establishment or restaurant, a written explanation must be submitted by the employee. Examples of insufficient receipts would include restaurant bill stubs and credit card receipts without accompanying detail.

If meal receipts are lost or not available, reimbursement will be at the base per diem rate. The cost of alcoholic beverage consumed with meals (including the related portion of tax and tip) is not reimbursable even if it is receipted and falls within the extended rate allowed.

Actual expenditures may not exceed maximum established rates. Rates include tax and tip. When a P-card is used to charge a meal, the actual cost of the meal within established limits must be reported, i.e., a per diem rate is not allowed.

Extended Maximum Rate:

If submitting an extended meal claim with receipts, meals will be reimbursed at actual cost, up to the established maximum rate. The extended maximum rate equals two times the per diem rate. This amount may be further increased (“super-extended”) by up to \$15 per day when meals are consumed in the metropolitan area of selected cities of the United States, as determined by CONUS to be high cost of living locations. See Appendix L.

The extended and “super-extended” rate structure is intended to provide flexibility so that travelers will not need to request special exceptions to the Policy when traveling to higher priced areas like New York City or Washington D.C. or attending special protocol events. See Meals at Protocol Events section, page 45.

Necessity and prudence guidelines still apply. The department should question, for example, several \$30 dollar dinners in a low price area or claims that consistently charge the maximum extended daily rate of \$60/75 even when receipts are attached. Questionable cost variances should be reviewed at the department level. If satisfied with the claim, the department should forward the written explanation to the Controller-Treasurer with the expense claim to justify the allowed costs.

Mixing Per Diem and Extended Rates:

Employees can mix the per diem and extended rates on any particular day but must always provide receipts for extended rate meals.

Example:

An employee may claim \$15 for breakfast and lunch using the per diem rate, and include a receipt for dinner that exceeds the \$15 dinner per diem allowance.

Partial Travel Day Meal Claims:

For claimed meals that are based on a partial travel day (first or last day of overnight travel), the employee may use either the per diem meal rate or the extended rate with a receipt. On the day travel begins or ends, if travel time occurs during a mealtime and a meal is not provided as part of the paid ticket, service or event (such as an airline meal), then the employee is entitled to the meal reimbursement. For an “extended work day” meal which can occur for Same-Day travel, see Meal Reimbursement section, p. 43.

Meals Provided as a Part of the Program:

Employees are generally expected to take advantage of meals which are considered part of a conference, special event or program, and for which the cost is covered by payment for the event itself.

When a meal is provided as part of the cost of an event, employees will not be additionally reimbursed for the same meal unless it is not a substantial meal or if other business reasons can be explained. For example, a continental breakfast may not be substantial enough for employees with special dietary needs. In such cases reimbursement will be provided, but only with a receipt and explanation (Note: per diem rate not applicable in this case). In addition, in cases where there is a legitimate reason to make alternate plans from the provided meal, the employee may submit written justification for reimbursement of the cost of a separate meal and include the receipt with the expense claim. The department shall decide if reimbursement is appropriate on a case-by-case basis.

Alcoholic Beverages:

Expenditures for alcoholic beverages including related tax and tip, **will not be reimbursed.**

Travel Tip: When hosting an event, inform your guests in advance that the County will not cover the cost of alcohol, and request of the server that two tickets are provided, one for the meal and one for the alcohol. The latter can then be split among the guests.

Meals at Protocol Events:

There are times when traveling on County business, that meals are served in conjunction with authorized protocol events where the County employee is representing the County and/or has hosting responsibilities. The Department Head may provide case-by-case approval for exceptions to rate limits when there is not a price choice, the employee has no control over the location selected, or other appropriate justification for the expense can be provided. See sections Requests for Exception and Approval of Exception, page 15.

INCIDENTAL AND PERSONAL EXPENSES

Reimbursable Expenses:

Reasonable and necessary costs for incidental and personal travel expenses will be reimbursed when supported by itemized receipts (only required if item is more than \$10.00) or other appropriate documentation. Such expenses may include the following:

- Registration fees
- Taxi, shuttle, public transit fares, etc., for transport to/from departure point (e.g., airport), or between business sites at destination location
- Bridge, road or ferry tolls, etc.
- Fuel for rental cars
- Parking (airport parking – when the expense for short-term parking is expected to exceed the one-day rate of long-term parking fee, traveler should use long-term parking. County will reimburse traveler up to the daily long-term rate).
- Costs directly linked to the program or subject matter of a business meeting/function. Traveler must note purpose of expense on the claim. Examples of such costs include the following:
 - ✓ County business calls
 - ✓ Faxing
 - ✓ Copying
 - ✓ Postage
 - ✓ Printed materials, tapes, training material that may be available for sale at the meeting (if claimed as a travel expense; Departments may elect to purchase through other [non-travel] payment processes.)
 - ✓ Other business related travel expenses determined to be reasonable and necessary by the Department Head and the Controller-Treasurer
- Personal phone calls - The County will reimburse employees for reasonable personal phone call expenses. Employees must use discretion, e.g., reasonable duration to call home, and the number of calls should be kept to a minimum (i.e., one call per day unless unusual circumstances).
- Tips - The County will reimburse employees for a reasonable amount of tips/gratuities where usual and customary. Reimbursement claims for tips do not require receipts. Note that tips are included in the daily per diem meal allowance and extended rates for meals. Tipping allowances can be found in Appendix M.
- Laundry and dry cleaning - Charges may be included when traveling in excess of five consecutive days on County business, or in emergency circumstances (include description and justification of emergency with claim request).

Travel Tip: Hotel telephone rates are usually quite expensive. For cheaper rates, use a phone charge card.

Travel Tip: When travelers use the hotel telephone for an internet link-up (checking email, transferring documents, etc.), it is recommended that they use the telephone line only long enough to transfer the needed information. Log off immediately and review your information or write email responses off-line. Then call back to transmit responses. Staying on-line while reviewing data can be very costly.

Travel Tip: When the traveler is away for two days or more on business, airport shuttles and taxis may be less expensive than using long-term airport parking. Check rates before making your final plans.

Non-Reimbursable Expenses:

The following incidental and personal expenses are generally **not** allowable for reimbursement:

- Traffic and parking violations
- Mileage for County vehicles
- Mileage for commute to work
- Emergency repairs on non-County vehicles
- Car rental insurance and Fuel Service Option (FSO) / Fuel Purchase Option (FPO)
- Insurance not provided for under this policy/procedure
- Alcoholic beverages
- Refreshments and snacks
- Medicinal remedies, health supplies, cosmetics
- Personal entertainment, e.g., in-room movies, saunas, fees for exercise room, sports events, personal reading material, personal grooming, optional tours, souvenirs
- Airline club membership fees and credit card fees
- Childcare fees
- Kennel/boarding fees
- Tips that exceed County allowances
- Expenses related to vacation or personal time while on business trip
- Personal travel expenses that cause additional cost to the County
- Expenses related to an employee's family member or friend accompanying the employee on business trips
- Other incidental expenses that are determined to be of a personal nature, extravagant, or might be considered to be unreasonable or unnecessary

PAYMENT METHODS

General Guidelines:

Payment for authorized travel is provided in several ways. These include the following

- County direct payment to vendor
- County P-Card
- American Express Business Travel Account (BTA)
- County gas credit card
- Direct payment by traveler and subsequent reimbursement from the County
- Through payroll for business (non-travel related) mileage

Blank form samples and instructions can be found in Appendix Q. Also see Advances and Use of P-Cards division, pages 22-23 and Expense Reporting division, pages 53-56.

County Direct Payment to Vendor:

The County can pay vendors directly, either in advance or after-the-fact, based on documentation submitted to the Controller-Treasurer Department. Requests for advance payments as well as after-the-fact payments to vendors are submitted on the Trip Expense Voucher with Travel Authorization copy attached.

County Procurement Card (P-Card):

Travelers may use a County P-Card, issued by the Procurement Department. This is a credit card issued in the name of Santa Clara County and assigned to authorized individual employees of Santa Clara County.

Employees who travel frequently may request a County P-Card through their supervisors. Applications that have been approved by the traveler's department are forwarded by the agency/department P-Card Coordinator to the Procurement Department for registration. The County P-Card allows a traveler to cover certain costs without paying out of pocket. County P-Cards are intended for business use and may not be used for personal expenses. P-Card holders may not request travel advances.

Employees are responsible for promptly providing proper supporting documentation for P-Card payment processing, as detailed in the County P-Card Program Manual. Failure to do so may result in suspension or cancellation of charge privileges. It is important to remember that the use of a P-Card as a payment method does not eliminate the need also to file a timely final expense report and submit it to the traveler's department within 14 days after completion of the business trip. When filing both P-Card and the expense report,

the original receipts and other supporting documentation go with the P-Card report; copies are to be submitted with Trip Expense report.

Information on using the P-Card for travel can be found in Appendix P. For detailed information and instructions regarding the P-Card Program, see the County Procurement Card Program Manuals.

American Express Business Travel Account (BTA):

The County maintains a special credit card travel account with American Express which must be used for all air travel through the V-Cal and Y-Cal programs (See V-Cal and Y-Cal Airfare Programs section, page 26). The American Express Business Travel Account, or BTA, is also available for other airfare (or common carrier) travel expenses which are booked through the County approved travel agencies. However, when the traveler has a P-Card, the P-Card program is preferred method of payment over BTA, because it offers a rebate to the County.

County Gas Credit Card:

Gas credit cards issued to the County may only be used to purchase fuel and oil in County owned vehicles. Use of County gas credit cards for expenses associated with the use of personal vehicles is prohibited, regardless of whether or not the use of the personal vehicle was for authorized County business.

Direct Payment by Traveler, Reimbursement:

The County will reimburse travelers who pay for authorized expenses through personal means such as a personal credit card, merchant card, check, or cash. The reimbursement request, Trip Expense Voucher or petty cash request should be accompanied by receipts and/or other documentation.

Mileage Reimbursement Through Payroll:

No advance will be provided for mileage reimbursement unless as an "Airfare Equivalent" (AFE).

Personal mileage incurred while traveling for County business must be reported on the Trip Expense Voucher along with other travel expenses (i.e. meals, car rental, registration, etc.).

Personal mileage incurred without other travel expenses is paid through the payroll system (unless Airfare Equivalent rules apply, described below). To do this, the traveler submits a completed Employee Mileage Form along with the biweekly timekeeping documentation. Mileage claims are submitted with the biweekly payroll data. Travelers should follow their departmental requirements for timely submittal. At year-end, however, claims must be submitted within a time frame that allows the mileage to be charged to the fiscal year in which the driving occurred.

Personal car mileage for travel is reimbursed based on the “equivalent airfare” when driving in lieu of traveling by air. This provision applies when the employee is traveling by personal car outside of the local area and mileage expenses would be more than the airfare equivalent. In this case, the amount for Coach Class airfare to the same destination (per Y-Cal schedule or Travel Agency quote when Y-Cal is not available), plus avoided related costs (e.g., airport parking [at San Jose International Airport long-term parking rates], mileage to/from airport) is shown on the Trip Expense Voucher along with the other travel costs. In this way, the mileage reimbursement is covered through the total trip expense reimbursement. No mileage claim is submitted to payroll.

See also Transportation-Personal Car division, pages 35-37.

Use of Petty Cash:

No portion of the travel expense may be reimbursed via petty cash if the travel included air transportation, car rental, lodging, or if any meal is to be reimbursed at an amount above the base rate.

For miscellaneous, out-of-pocket travel expenses \$25.00 or less (for example, toll bridge or parking costs), reimbursement can be made through petty cash, but receipts are required for all petty cash individual expenses even if less than \$10.00.

For these small claims, basic travel information (date, time, destination, purpose) is documented on the petty cash request itself, which will serve as the required trip expense report. Otherwise, claims are handled through the regular trip expense report process.

INTERNATIONAL TRAVEL

Foreign Currency:

Foreign currency may be purchased at U.S. banks, foreign exchange firms, foreign exchange facilities at airports, at the hotels, and selected merchants. When purchasing foreign currency, ensure an imprinted receipt is obtained and submit with expense report for reimbursement. Most currency exchange operations include the currency exchange fee in the rate and do not separately charge the exchange fee. When the currency exchange fee is charged, it should be itemized on the receipt. Reimbursement for the exchange fee should be claimed as a miscellaneous item on the expense reimbursement form. Foreign currency used for meals, transportation, and other expenses should be claimed for reimbursement using the exchange rate excluding the exchange fee (when exchange fee is charged separately). When exchange fee is not separately charged, the exchange rate use for expense reimbursement must be the actual. When more than one exchange of the same type of foreign currency is made during the reporting period, a weighted average exchange rate (total U.S. dollars divided by total amount of foreign currency brought) must be used. All expenses must be recorded in U.S. dollars, with the currency conversion rate clearly noted on the expense report and on all support receipts.

Use of credit cards is also common for international travel. When personal credit card is used, the County will reimburse the expenses based on the actual charges billed to the employee. A copy of the credit card statement with original receipt showing the actual transaction amount is needed for expense reimbursement claim.

Travel tip: Foreign currency exchange rates change daily and vary between currency exchange locations. (Compare rates, percent service fees and minimums, and don't wait until your arrival in a foreign country to exchange your currency.)

Upon receiving of the credit card statement, traveler should review the credit card statement in detail against actual receipt to ensure amount billed on the statement is a legitimate transaction.

When submitting a copy of the credit card statement for expense reimbursement, personal information such as employee's home address, credit card number, credit limit, account balance, other unrelated to County travel transactions, etc., can be wiped out or erased from the copy before submitting to the County.

Other Sources of Essential Information

Prior to international travel, the traveler should become aware of the risks associated with international travel. Several key reference sources provide general information on travel, as well as specific area, risks and precautions.

These include:

U.S. State Department: <http://www.state.gov/travel/>

U.S. Department of Homeland Security:

http://www.dhs.gov/dhspublic/theme_home3.jsp

Centers for Disease Control and Prevention: <http://www.cdc.gov/travel/>

World Health Organization: <http://www.who.int/ith/>

U.S. Department of Agriculture: <http://www.aphis.usda.gov/travel/>

EXPENSE REPORTING

General Guidelines:

Within 14 calendar days of return from a County business trip or official function, a final accounting of all expenses must be completed on a trip expense report (Trip Expense Voucher) and submitted to the traveler's department. This must be approved by the traveler's Department Head and submitted to the Controller-Treasurer Department within 21 calendar days of return from travel. The report is required even when no money is due. The accounting will be considered delinquent if not received by the Controller-Treasurer within 28 calendar days of the event. A pattern of delinquent accounting will be grounds for disciplinary action and suspension of future travel privileges.

Documentation Requirements:

In each department there should be a process in place that assures prompt review and approval of trip expense reports so they can be submitted timely for payment.

For each travel occasion, minimum documentation must include a Travel Authorization, a Trip Expense Voucher and pertinent supporting documentation. This documentation is required for requesting advance funds, as well as for the final accounting which must be completed within 14 days of return.

The review of Trip Expense Voucher reports should include the following important checks:

- All expenses are reasonable, necessary and consistent with guidelines stated in this manual
- Reports are submitted within the required time frames
- Any amounts due to the County are reimbursed
- Claims are complete, totals are accurate:
 - ✓ An accounting of all expenses, no matter how they were paid
 - ✓ Itemized listing of all expenses
 - ✓ Amount of cash advance, if issued
 - ✓ Name and location where the event took place
 - ✓ Date/time of departure and date/time of return
 - ✓ Referral to separate mileage claim, if applicable
 - ✓ The final disposition is correct, i.e., balance due to employee or balance due to County
- Required supporting documents and receipts are attached. Blank forms and instructions can be found in Appendix Q. The following documentation is required, if applicable:
 - ✓ Copy of approved travel authorization
 - ✓ Invoice and trip itinerary from vendor or travel agent, if applicable

- ✓ Copy of Extended Travel/Saturday Night Stayover Reimbursement Request
- ✓ Passenger copy of used plan/public carrier ticket, if applicable
- ✓ Car rental – original car rental receipt showing the dates and number of days, mileage driven, and type of vehicle rented (the credit card receipt alone is insufficient); copy of request justification for using rental car if it was not stated in the approved travel authorization; written explanation of any unusually high mileage
- ✓ Event brochure or agenda for conference, training, special event, including supplemental pages (if any) that have price information
- ✓ Hotel bill or statement, even if vendor was paid directly or on an estimated basis
- ✓ Receipts for non-meal expenses greater than \$10.00
- ✓ Detailed receipts for meal expenses when claiming based on extended rates; exclude alcoholic beverages; written explanation if receipt does not provide detail
- ✓ For expenses incurred by an official guest of the County, include the name of the guest, the guest's affiliation, and business purpose for the guest's expenses
- ✓ Copy of Affidavit of Deposit for showing excess funds were returned to the County
- ✓ A written explanation if reporting any travel cost which may appear to be unusually high, questionable, or when exceptions have been authorized
- ✓ Approved Exception Requests, if applicable

Travel Hint: When traveling, take a folder and a large envelope. The folder can include the County's travel guidelines as well as several blank expense reports. The envelope can be used to keep receipts. At a quiet time during the trip or during your return journey, jot down expense notes and/or complete your trip expense report while it is still fresh on your mind. You will be then ready to submit a claim soon after return, and this will expedite the process and speed your reimbursement.

Reimbursement from Outside Source:

Sometimes County travelers are able to claim all or a portion of the reimbursement from a non-County source. There are two ways to handle the reimbursement:

- The traveler can submit a full claim for County reimbursement and turn over the outside reimbursement to the Controller-Treasurer.
- Alternatively, the traveler can keep the outside reimbursement and deduct the amount from the County reimbursement claim.

With either treatment, the source of the additional funding should be noted on the claim.

See also External Spending Limits section, page 42.

Out-of-County Trials:

County employees who are participating in a trial are provided an allowance of \$10.00 per working day when the following conditions are met:

- The person is an employee of the Office of the District Attorney, Public Defender or County Counsel
- The employee's out-of-county work on the trial is more than 7 working days in a pay period
- The trial location is outside the county and beyond a reasonable daily commuting distance for the employee
- The trial lasts longer than 20 working days

Claims for this allowance shall be submitted within 14 days following the conclusion of the trial and prior to the close of the fiscal year in which the trial concludes.

Out-of-State Transport of Prisoners:

Reimbursement claims related to out-of-state transportation of prisoners shall comply with related rules and regulations under the authority of the California State Board of Control.

Settling Expenses for Advances:

The Trip Expense Voucher shows total expenses, the amount charged to and paid by the County, and the amount advanced to the traveler. If the amount charged and advanced has not covered the actual expenses, the difference will be reimbursed to the traveler. Likewise, any overpayments resulting from the excess of travel advances over actual expenses must be repaid to the County when the trip expense report is submitted. The department should deposit the employee's reimbursement check and send an affidavit of deposit to the Controller-Treasurer Department with the approved Trip Expense Voucher at the time of final accounting. If expenses and advances are equal, the report must still be filed.

Unused Advances:

Any advance warrants to the traveler which have not been cashed and are not needed should be provided to the Controller-Treasurer to be voided. If an employee has cancelled his/her attendance at a conference for which payments have been made by the County and for which refunds are due by the vendor to the County, the employee/department should request those applicable refunds and turn them over to the Controller-Treasurer Department. The accounts originally charged for the expenditure will be credited (abated) for these refunds.

Delinquent Advance Settlement:

A Trip Expense Voucher and supporting documentation are due to the Controller-Treasurer 21 calendar days after completion of travel. If applicable, documentation should include the Affidavit of Deposit (showing funds were returned to County). If not received by the Controller-Treasurer Department within 28 days of return, the settlement will be considered delinquent. The Controller-Treasurer will send notification to the traveler and Department Travel Coordinator that settlement is due. If there is no response after the initial notice and two subsequent 30 day notices (total 90 days from date of return), the County is authorized to deduct the entire amount of the advance from the employee's wages, based on the employee's agreement when applying for the advance, and the traveler will not be eligible for an additional travel advance until existing unsettled advances have been resolved.

In addition, once delinquent, any unsettled advance may be deducted from the final pay check of an employee leaving County service. The Travel Authorization has an authorization to this effect.

Reimbursement of Expenses:

Reimbursements for business related expenses that have been documented in accordance with these policies and procedures are tax-exempt.

The processing of a claim should take 1-3 weeks after arrival at the Controller-Treasurer Department. Distribution of reimbursement can be provided in several ways and is determined as designated by the employee. The following choices are available:

- Direct deposit into the employee's bank account
- County warrant sent to the employee's department (Default, if employee does not designate)
- County warrant mailed to the employee

Employees who wish to change the distribution method of their reimbursements should contact their Department Travel Coordinator who will inform the Controller-Treasurer Department Claims Unit at 299-5218.

Division A31
TRAVEL

Sec. A31-1. Authorization of travel.

(a) Each member of the Board of Supervisors is authorized to travel within and without the boundaries of the County and state on County business. Travel shall be approved as provided in the Travel Policy Desk Reference Manual.

(b) Any other person traveling for County purposes shall obtain authorization as provided in the Travel Policy Desk Reference Manual prior to travel on official County business.

(c) It shall be the traveling employee's responsibility to know the general intent of the travel policies, exercise reasonable and prudent judgment relative to County business travel and to request reimbursement for travel expenses consistent with these policies. County Board members, Board appointees, other elected officials, the County Executive, agency/department heads, and department heads shall have primary authority for travel authorization, and the Controller shall have final approval authority on the compliance, appropriateness and reasonableness of travel reimbursement requests.

(Code 1954, § 3.1.4-1; Ord. No. NS-300.31, § 1, 5-26-58; Ord. No. NS-300.51, § 1, 9-19-60; Ord. No. NS-300.65, § 1, 10-15-62; Ord. No. NS-300.173, § 1, 2-26-73; Ord. No. NS-300.17, § 7, 7-18-73; Ord. No. NS-300.189, § 1, 5-31-74; Ord. No. NS-300.249, § 1, 10-11-77; Ord. No. NS-300.569, § I, 4-25-95; Ord. No. NS-300.707, § 1, 3-25-03)

Sec. A31-1.1. Travel Policy Desk Reference Manual.

(a) Travel policies and principles will be summarized in the County Administrative Policy and Procedures Manual and will be set out in detail in the Travel Policy Desk Reference Manual. The Travel Policy Desk Reference Manual will provide the policy's purpose, objectives and guiding principles. It will also describe responsibilities, required approvals, spending and reimbursement limits and shall describe both allowed and disallowed travel expenses. The desk reference manual will also describe standards for exceptions, claims procedures and timelines for submitting travel claims.

(b) The County Controller is authorized to maintain, review and update these travel policies and desk reference manual in accordance with required changes and not less than once every two years. Any major revisions or changes to the travel policies, principles, rules and guidelines shall be approved by the Board of Supervisors.

(Ord. No. NS-300.707, § 2, 3-25-03)

Sec. A31-2. Reimbursement authorized; maximum.

Any person traveling on authorized County business shall be reimbursed in accordance with this division for actual and necessary expenses incurred for mileage, transportation, lodging and meals, in addition to their regular compensation. The maximum amounts of such reimbursement shall be established in the Travel Policy Desk Reference Manual, subject to amendment by the County Controller and/or Board of Supervisors.

(Code 1954, § 3.1.4-2; Ord. No. NS-300.31, § 1, 5-26-58; Ord. No. NS-300.65, § 2, 10-15-62; Ord. No. NS-300.74, § 1, 11-2-64; Ord. No. NS-300.123, § 1, 9-23-68; Ord. No. NS-300.173, § 2, 2-26-73; Ord. No. NS-300.176, § 1, 7-3-73; Ord. No. NS-300.189, § 2, 5-31-74; Ord. No. NS-300.248, § 1, 8-16-77; Ord. No. NS-300.301, § 1, 7-31-79; Ord. No. NS-300.342, § 1, 8-4-81; Ord. No. NS-300.398, § 1, 10-8-85; Ord. No. NS-304.119, § 1, 9-10-91; Ord. No. NS-300.488, § 1, 10-22-91; Ord. No. NS-300.569, § II, 4-25-95; Ord. No. NS-300.707, § 3, 3-25-03)

Editor's note--Section 2 of Ord. No. NS-300.488 declared the ordinance effective July 22, 1991.

Sec. A31-3. Meals for persons providing services without compensation, County employees whose duties require attendance at meetings.

(a) The chairperson of the Board of Supervisors, the Board of Supervisors or the County Executive, or their designee, shall have the right to authorize meals or reimburse the cost of meals for any person, group, appointive board or commission providing services to the County without compensation, and to any County employee assigned to assist. All meals authorized must be for a meeting relating to County business.

(b) The County Executive or designee may authorize reasonable expenditures for meals provided in conjunction with authorized and appropriate staff development and staff training functions.

(c) Any person representing the County at any meeting shall be reimbursed the actual cost of meals purchased at the meeting when there is no choice in the price of said meals.

(Code 1954, § 3.1.4-2.1; Ord. No. NS-300.59, § 1, 5-7-62; Ord. No. NS-300.74, § 2, 11-2-64; Ord. No. NS-300.113, § 1, 11-13-67; Ord. No. NS-300.569, § III, 4-25-95; Ord. No. NS-300.707, § 4, 3-25-03)

Sec. A31-4. Intergovernmental representation.

(a) When, pursuant to Government Code § 50023, the Board of Supervisors by resolution designates a representative to maintain an office in Washington, D.C. or Sacramento, California, to attend the State Legislature or Congress and any committees thereof, to meet with legislators or legislators-elect, or to meet with representatives of executive or administrative agencies of the state or federal government or local governments, such representative is authorized to incur any expense for or reasonably related to providing breakfast, luncheon and dinner conferences, discussions and meetings about the authorized subject matter subject to the limitations that such expenses shall not exceed the following amounts:

(1) For a representative assigned to Washington, D.C.--\$1,000.00 a month.

(2) For a representative assigned to Sacramento, California--\$300.00 a month.

(b) Claims for reimbursement for these expenses must state that they were incurred pursuant to this section and must identify the date and amount of the expenditure. A statement about the subject matter of the conference, meeting or appearance shall also be included in the claim for reimbursement if the expense for a single such conference or meeting exceeds \$200.00.

(Ord. No. NS-300.170, § 1, 1-9-73; Ord. No. NS-300.569, § IV, 4-25-95; Ord. No. NS-300.707, § 5, 3-25-03)

Editor's note--Ord. No. NS-300.569, § IV, adopted Apr. 24, 1995, repealed former § A31-4 which pertained to expenses of persons on extended assignment outside of County, and renumbered former § A31-4.5 as § A31-4.

Sec. A31-5. Reserved.

Editor's note--Ord. No. NS-300.569, § V, adopted Apr. 24, 1995, repealed former § A31-5 which pertained to reimbursement for meals at meetings where price fixed.

Sec. A31-6. Reserved.

Editor's note--Ord. No. NS-300.189, § 3, adopted May 31, 1974, amended this Code by repealing former § A31-6 containing provisions relative to the maximum expense allowable for conventions and conferences. Said former § A31-6 was derived from: Code 1954, § 3.1.4-3; Ord. No. NS-300.15, § 1, adopted Jan. 16, 1956; Ord. No. NS-300.31, § 1, adopted May 26, 1958; Ord. No. NS-300.51, § 1, adopted Sept. 19, 1960; and Ord. No. NS-300.173, § 4, adopted Feb. 26, 1973.

Sec. A31-7. Advance of funds generally.

(a) Whenever a County employee or other person traveling on County business requires an advance of funds for traveling expenses, and where these expenses are not paid directly by the County and the traveler does not have a County procurement card (P-Card), the traveler must submit a written request for an advance to the Controller. A warrant in the appropriate amount shall be issued if the request has been approved as provided in the Travel Policy Desk Reference Manual.

(b) Travel advances must be settled with the Controller by filing a trip expense report within 21 days after return. The policies and procedures for reporting and recovery of travel advances are set out in the Travel Policy Desk Reference Manual.

(Code 1954, § 3.1.4-4; Ord. No. NS-300.51, § 1, 9-19-60; Ord. No. NS-300.123, § 2, 9-23-68; Ord. No. NS-300.173, § 5, 2-26-73; Ord. No. NS-300.176, § 2, 7-3-73; Ord. No. NS-300.569, § VI, 4-25-95; Ord. No. NS-300.707, § 6, 3-25-03)

Sec. A31-7.1. Advancement and reimbursement of funds for employees required to transport prisoners.

Notwithstanding any other provision of this Code, persons employed by the County and assigned to the transportation of prisoners requiring travel out of the State of California shall be allowed full advancement for anticipated actual and necessary expenditures for mileage, transportation, lodging and meal expenses otherwise allowable for themselves and their prisoners. Reimbursement allowance for such expenditures shall be in accordance with rules and regulations of the California State Board of Control governing such travel.

(Ord. No. NS-300.238, § 1, 1-11-77; Ord. No. NS-300.415, § 10, 6-25-87; Ord. No. NS-300.569, § VII, 4-25-95; Ord. No. NS-300.707, § 7, 3-25-03)

Editor's note--Ord. No. NS-300.569, § VII, adopted Apr. 24, 1995, repealed former § A31-7.1 which pertained to other advances, and renumbered former § A31-7.2 as § A31-7.1.

Sec. A31-8. Claims for expenses.

Before any reasonable and necessary travel expenses are paid to any person traveling on County business, a County trip expense report must be completed in compliance with the guidelines in the Travel Policy Desk Reference Manual.

(Code 1954, § 3.1.4-5; Ord. No. NS-300.31, § 1, 5-26-58; Ord. No. NS-300.569, § VIII, 4-25-95; Ord. No. NS-300.707, § 8, 3-25-03)

Sec. A31-9. Authority to use private conveyance generally.

An officer or employee traveling on County business may use personal transportation in lieu of common carrier service, provided that all County requirements concerning vehicles are met, as provided in the County Administrative Policies and Procedures Manual and Travel Policy Desk Reference Manual. In addition, the Director of Risk Management shall have the authority to revoke a County traveler's County driver permit.

(Code 1954, § 3.1.4-6; Ord. No. NS-300.36, § 5, 12-1-58; Ord. No. NS-300.87, § 3, 12-20-65; Ord. No. NS-300.146, § 1, 12-29-70; Ord. No. NS-300.569, § IX, 4-25-95; Ord. No. NS-300.707, § 9, 3-25-03)

Secs. A31-9.1--A31-9.4. Reserved.

Sec. A31-9.5. Reserved.

Editor's note--Ord. No. NS-300.569, § X, adopted Apr. 25, 1995, repealed former § A31-9.5 which pertained to assigned County vehicles.

Sec. A31-10. Authority to private conveyance in emergency.

In case of any emergency, the head of any office, department or institution may authorize a subordinate officer or employee to use a privately-owned automobile, motorcycle, motorized land conveyance, airplane, truck or trailer in the performance of their duties without first obtaining authorization from the Director of Risk Management. In presenting a claim for traveling expenses so incurred, however, the claimant shall provide verification of the emergency from the head of the office, department or institution.

(Code 1954, § 3.1.4-7; Ord. No. NS-300.146, § 2, 12-29-70; Ord. No. NS-300.569, § XI, 4-25-95)

Sec. A31-11. Reimbursement for use of private conveyance.

(a) Any officer or employee of the County who has been authorized to travel on County business by use of a privately-owned automobile or truck shall be reimbursed for the actual miles traveled. Effective September 1, 2000, the rate of reimbursement shall be equal to the "standard mileage rate" for auto expenses established by the federal government as the maximum tax-exempt mileage rate. Thereafter, the County rate of reimbursement shall be adjusted on the first day of the month that any change in the federal government "standard mileage rate" is effective.

The phrase "actual miles traveled" shall be defined as all miles driven on County business. However, no mileage reimbursement shall be paid for miles traveled to the first field or work location of the day from the worker's place of residence or

from the last field or work location of the day to the worker's place of residence, unless the miles traveled exceeds the distance normally traveled by the worker during his/her normal home-to-work commute. In that case, the worker may claim reimbursement for only the added mileage which exceeds the normal home-to-work mileage.

In addition, for officers and employees not eligible for overtime compensation, compensatory time off, or other remuneration, "actual miles traveled" includes:

(1) The mileage to and from home and the work location if the presence of the officer or employee is required on a scheduled day off.

(2) The daily commute mileage resulting from more than one daily trip to and from home and a work location when the presence of the officer or employee is required before or after regular work hours.

(b) Reimbursement for all travel shall be claimed in accordance with policies and procedures set forth in the County Administrative Policies and Procedures Manual and the Travel Policy Desk Reference Manual.

(Code 1954, § 3.1.4-8; Ord. No. NS-300.26, § 1, 12-30-57; Ord. No. NS-300.40, § 1, 6-29-59; Ord. No. NS-300.65, § 3, 10-15-62; Ord. No. NS-300.146, § 3, 12-29-70; Ord. No. NS-300.176, § 3, 7-3-73; Ord. No. NS-300.181, § 1, 3-26-74; Ord. No. NS-300.231, § 1, 10-26-76; Ord. No. NS-300.297, § 1, 7-9-79; Ord. No. NS-300.334, § 1, 3-16-81; Ord. No. NS-300.343, § 1, 8-4-81; Ord. No. NS-300.398, § 2, 10-8-85; Ord. No. NS-300.569, § XII, 4-25-95; Ord. No. NS-300.592, § I, 1-14-97; Ord. No. NS-300.640, 9-12-00; Ord. No. NS-300.707, § 10, 3-25-03)

Sec. A31-12. Insurance when private conveyance used.

Except as otherwise provided by the Director of Risk Management, every officer or employee authorized to use a privately-owned automobile, motorcycle, motorized land conveyance or truck on County business shall maintain a policy of motor vehicle liability insurance in accordance with California Vehicle Code § 16451. The officer or employee shall provide the head of their office, department or institution with not less than ten days' written notice prior to the expiration, termination or material change of such policy, and shall deliver a copy of the policy to the Director upon request.

(Code 1954, § 3.1.4-9; Ord. No. NS-300.36, § 5, 12-1-58; Ord. No. NS-300.87, § 4, 12-20-65; Ord. No. NS-300.103, § 1; 11-21-66; Ord. No. NS-300.140, § 1, 7-7-70; Ord. No. NS-300.146, § 4, 12-29-70; Ord. No. NS-300.569, § XIII, 4-25-95)

Secs. A31-13--A31-17. Reserved.

Editor's note--Ord. No. NS-300.569, §§ XIV--XVIII, adopted Apr. 25, 1995, repealed former §§ A31-13--A31-17, which pertained to exemption from insurance; using uninsured vehicle, proof of insurance; records of private conveyance use, review, revocation of authorization; payment for out-of-county trials; and payment for out-of-county inspections.

Approved by:	Attachment A
Date:	
Replaces:	
#	Date:

301 TRAVEL

POLICY

Travel may be authorized for all employees and officers of Santa Clara County whether appointed or elected, members of boards and commissions advisory to the Board of Supervisors, County volunteers, as well as non-employees for the purpose of transacting County business or receiving training on behalf of the County of Santa Clara. The County allows advances or use of procurement cards (P-Cards) for estimated travel expenses, and reimbursement for reasonable actual and necessary expenses incurred for authorized travel and related expenses.

Guiding Principles

Travel on behalf of the County will be approved when the purpose results in a benefit to the County.

All expenses incurred while traveling on County business should be a reasonable, necessary and prudent use of public funds. Travelers should choose the most efficient, direct and economical travel options required by the occasion.

Travel is authorized for the minimum number of persons necessary to carry out the business purpose of the travel, and only for those whose job tasks are directly related to the purpose of the travel.

Approval for Travel

Advance approval is required for all County business travel. It must be written for all out-of-state and international travel. For instate travel, written approval is required if overnight lodging or airfare is included or if an advance is requested. International travel, which includes Alaska and Hawaii, must be pre-approved by the Board of Supervisors in public session for Board Members, their staff and for Commission members. International travel for Board Appointees is pre-approved in writing by the Board Chair, and for all others by the County Executive.

Exceptions:

Exceptions to specific provisions of the County travel policy may be authorized on a case-by-case basis. Requests for exceptions must be in writing and meet one or more of the four conditions detailed in the Travel Policy Desk Reference Manual. A County official or other traveler may not approve his/her own exception request.

PROCEDURE

Responsibility:

Approving Official:
Board of Supervisors as a Board
Chair of Board of Supervisors Vice-
Chair of Board of Supervisors
Members of Board of Supervisors
Elected Officials
Board Appointees
County Executive
Sheriff/District Attorney
Agency/Department Heads
Department Heads
(Designees of above)

Action:

- Approves travel for specified travelers who travel on County business

Approving Official for Exceptions:
Chair of Board of Supervisors
Vice-Board Chair
County Executive
Agency/Department Head
(Designees of above)

- Approves exceptions on case-by-case basis in accordance with Exception Principles and policy guidelines

Finance Agency Director

- Reviews and makes recommendations regarding exception requests

Controller-Treasurer Department

- Exercises general oversight for the processing of reimbursement requests
- Insures consistency with the policies and guidelines
- Processes claims, including conducting desk audits
- Provides timely, accurate reimbursement to claimants
- Provides regular updates to the published travel policies and procedures and advises Department Travel Coordinators of all such updates and changes
- Provides assistance regarding travel by resolving problems and/or providing information.

The Controller-Treasurer

- Makes final decision in cases where the appropriateness and reasonableness of a reimbursement request is disputed
- Works with the County Executive and Department Heads to maintain Countywide common and consistent travel practices
- Ensures that travel policies and procedures are reviewed and updated and that amendments are developed as needed

Department Head, Elected Official,
or Board Appointee

- Oversees travel at respective departmental level (Note: Respective immediate supervisors/managers, including the County Executive and Agency/ Department Heads may impose any additional approval levels or processes that they require for respective individuals and/or organization(s) under their purview)
- Ensures that authorized travel is necessary and appropriate for the conduct of County business, that the cost is reasonable and justified by the trip's purpose, and that the travel expenditures are within budgetary limits
- Assures that in respective department there is a process in place that provides prompt review and approval of trip expense reports so they can be submitted timely for payment.
- Assures that expense reports are accurately reviewed for compliance

Department Travel Coordinator

- Functions as the “resident expert” on County business travel
- Informs and educates County travelers • Ensures that the business purpose of travel costs is clearly stated
- Assumes additional duties related to travel as determined by individual department • Notifies departmental travelers of updates and changes to County travel policy and procedures
- Provides information on how to obtain electronic forms

Traveler or Supervisor of Traveler

- Knows and complies with the County's travel policies and their general intent
- Exercises reasonable and prudent judgment relative to County business travel
- Obtains proper authorization to travel • Prepares and submits expense reports on a timely basis along with appropriate receipts and supporting documentation

REFERENCE MATERIAL

County Ordinance Code, Division A31 Travel

Santa Clara County Travel Desk Reference Manual

Travel Claims Processing Procedures:

Travel Requests, Advances and Reimbursements

County Administrative Policy and Procedure Manual:

Vehicle Use - County Driver Permits, 706

Vehicle Use - Business Use of Private Vehicles, 706.1

County Driver Permits, 6448

County Procurement Card Program Manuals GSA Fleet Management Customer Service Guide http://www.procurement/travel_agencies.asp

DEFINITIONS

Agency/Department Heads report to the County Executive.

Department Heads report to Agency/Department Heads.

Policy 706

VEHICLE USE - COUNTY DRIVER PERMITS

POLICY

All persons who drive on County business are required to have a valid County of Santa Clara driver's permit in addition to a valid California driver's license and a satisfactory Department of Motor Vehicles (DMV) driving record. Anyone not meeting these requirements is not permitted to drive on County business.

PROCEDURES

Responsible Party

County Driver

Action

Those who will be driving on County business shall provide their department with their driving record from the DMV, typically during the hiring process. The department may obtain this information from the DMV directly for existing County workers.

Department

Verifies that the person has a valid California driver's license and satisfactory DMV driving record. The department then issues a temporary 90-day County of Santa Clara driver's permit and enrolls the person in the County Driver Training Program.

As required by Cal-OSHA, all employees are to be provided safety training appropriate to their job duties.

ESA Insurance Division

Provides driver training class, and issues certificate of completion and driver's permit, which is valid for three years.

County Driver/Department

Renewal of the permit is contingent upon a satisfactory driving record as reported by the DMV and verified by the department, and completion of the Driver Training Program.

REFERENCE MATERIAL - RELATED LAWS, REGULATIONS AND PROCEDURES

<u>Subject</u>	<u>Reference</u>	<u>Section</u>
California Driver License	California Vehicle Code	12515, 12811, 14606
Safety Training	California Code of Regulations	Title 8, Section 3203
Business Use of Private Vehicles	County Policy and Procedures	706.1
Driver Training Program, Coordinator Duties, DMV, Etc.	ESA Insurance Division Driver Training Coordinator Manual	Various Tabs

Additional information regarding this policy can be obtained from the Employee Services Agency Risk Management Department Insurance Division.

FORMS

<u>Name</u>	<u>Form Number</u>
County Driver Permit	5748
Request For Driver Permit	6409

POLICY 706.1

VEHICLE USE - BUSINESS USE OF PRIVATE VEHICLES

POLICY

Use of private vehicles on County business may be authorized by Agency/Department Heads or their designee. County drivers must comply with the actions listed below prior to using private vehicles on County business. Liability associated with the operation of a private vehicle on County business is the responsibility of the vehicle driver/owner.

PROCEDURES

Responsible Party

Action

County Driver

Shall:

1. Hold a valid County driver's permit.
2. Maintain and provide to their department valid proof of vehicle liability insurance in accordance with Sections 16450 and 16451 of the California Vehicle Code, either by insurance identification card or insurance declarations page.
3. Provide written notice to their department ten days prior to expiration, termination or material change of such insurance policy.
4. Submit the Driver Responsibility Statement (Form 6448-8), to their department.
5. Receive departmental approval on Form 6448-8 prior to driving a private vehicle on County business.

Mileage reimbursement may be claimed for approved use of personal vehicles in accordance with current labor agreements and County Ordinance, Division A31, Travel, Sections A31-11 and A31-12.

In the Event of an Accident – The accident must be reported to ESA Insurance on the Vehicle Accident/Incident Report Form (Form 1542). If certain criteria are met under the ESA Insurance Division Claims Procedures, individuals authorized to use their personal vehicles may be reimbursed up to \$500 for damage resulting from a collision while in use on County business. All claims for accident cost reimbursement must be directed to the ESA Insurance Division.

Responsible Party

Action

Department

Departments are responsible for verifying that individuals using private vehicles for County business have:

1. A valid County driver's permit.
2. A valid California driver's license.
3. An acceptable DMV driving record.
4. Valid vehicle liability insurance.

Departments shall also maintain a current listing of those individuals authorized to use their private vehicles.

REFERENCE MATERIAL - RELATED LAWS, REGULATIONS AND PROCEDURES

<u>Subject</u>	<u>Reference</u>	<u>Section</u>
County Driver Permit Requirements	County Policy and Procedures Manual	706
Vehicle Liability Insurance Requirements	California Vehicle Code	16450 and 16451
Driver Training Program, Coordinator Duties, DMV, Accident Reporting Procedures, Etc.	ESA Insurance Driver Training Coordinator Manual	Various Tabs
Authority to use a private vehicles on County business	County Ordinance Code	A31-9
Reimbursement for use of private conveyance	County Ordinance Code	A31-11
Insurance when private conveyance is used	County Ordinance Code	A31-12

Additional information regarding this policy can be obtained from the Employee Services Agency Risk Management Department Insurance Division.

FORMS

<u>Name</u>	<u>Form Number</u>
Vehicle Accident/Incident Report	1542
Driver Responsibility Statement	6448-8

County of Santa Clara
DRIVER RESPONSIBILITY STATEMENT

Attachment A

Applicant's Name (Last, First, MI)	Employee Number	Agency and Department
<p>I request authorization to drive a private automobile on County business.</p> <p><u>I understand:</u></p> <p>Issuance of a County Drivers Permit is contingent on possession of a valid California Driver License. Driving on behalf of the County in a County-owned or private automobile is not permitted unless both the <u>County Drivers Permit</u> and <u>California Driver License</u> are current.</p> <p>When driving a private vehicle on County business, I will maintain in full force and effect valid vehicle insurance and provide evidence of such, to the County by either insurance identification card or declarations page.</p> <p>I have read and understand the above requirements.</p> <p>I have also read and understand County policy 706.1, Vehicle Use - Business Use of Private Vehicles, on using private vehicles for County business.</p>		
Signature of Applicant		Date
<u>Department Head Approval</u>		
<p>I approve this applicant's request to drive a private automobile on County business.</p>		
Department Head Signature or designee		Date
<p>Valid County Drivers Permit ? Yes ___ No ___ County Driver Permit Expiration Date: _____</p> <p>Valid California Driver License? Yes ___ No ___ Valid Auto Insurance? Yes ___ No ___</p> <p>Effective Date or Approval Date _____ Disapproval Date _____</p>		

Department/Agency - Maintain copy with employee driver training records

CHARTER OF THE COUNTY OF SANTA CLARA



[Redacted text block]

Revised
March 2, 2004

(Reprinted May, 2004)

No officer or employee of the county shall be compensated by fees. All fees collected by such officers or employees shall be deposited in the county treasury.

Section 710. Whenever any officer or employee is authorized by the Board of Supervisors or County Executive to travel, the officer or employee shall be reimbursed for actual and necessary expenditures for mileage, transportation, lodging and meals. The maximum price to be paid for mileage, transportation, lodging and meals may be fixed by agreement with a recognized employee organization but such matters shall be fixed by ordinance for management employees and shall be uniform for all such employees including elected county officers.

Section 711. The Board of Supervisors shall provide for the retirement and pension of county officers and employees or contract for such service.

Section 712.¹⁶ Except as otherwise provided in this Charter, elective and appointive officers and employees serving with compensation are prohibited from engaging in any private practice or business during the regular business hours specified for the performance of their duties and during such hours they shall devote all their time to the duties of their respective positions. This section shall not apply to members of the Board of

¹⁶ Section 712: Amended and ratified by the Voters November 3, 1998.

Santa Clara County Travel

Approval Levels (by Traveler)

January 2006

[* Or Designee]

TRAVELER	IN-STATE*	OUT-OF-STATE*	INTERNATIONAL/HI/AL*	EXCEPTIONS Authorization must include written recommendation by Finance Agency Director
BOS Chair	OWN, File with COB	OWN, File with COB	BOSP, File with COB	BOS VICE CHAIR
BOS (Member)	OWN, File with COB	OWN, File with COB	BOSP, File with COB	BOS CHAIR
BOS Staff	BOS	BOS	BOSP (Preliminary Approval: BOS)	BOS CHAIR (Preliminary Approval: BOS)
BOS Appointee	OWN	OWN	BOS CHAIR	BOS CHAIR
BOS Appointee Staff	BOS APPOINTEE	BOS APPOINTEE	EXEC (Prelim Approval: BOS Apptee)	EXEC (Prelim Approval: BOS Apptee)
Commission, Advisory Board, Task Force	BOSP	BOSP	BOSP	EXEC
Elected Official	OWN, File with COB	OWN, File with COB	EXEC, File with COB	EXEC
Elected Official Staff	ELECTED OFFICIAL	ELECTED OFFICIAL	EXEC (Prelim Approval: Elec Official)	EXEC (Prelim Approval: Elec Official)
Agency/Department Head (Executive Direct Reports)	EXEC	EXEC	EXEC	EXEC
Department Head (Reports to Agency/Dept. Head)	AGENCY/DEPT HEAD	AGENCY/DEPT HEAD	EXEC (Prelim Approval: Agcy/Dept Hd)	AGENCY/DEPT HEAD (Preliminary Approval: Dept Hd)
Department Staff	DEPT HEAD	DEPT HEAD	EXEC (Preliminary Approval: Dept Hd)	AGENCY/DEPT HEAD (Preliminary Approval: Dept Hd)
Non-Employees [Per department affiliation] ---Volunteers ---Contractors ---Patients ---Inmates ---Employment Recruit	DEPT HEAD	DEPT HEAD	EXEC (Preliminary Approval: Dept Hd)	AGENCY/DEPT HEAD (Preliminary Approval: Dept Hd)
Extraditions/Trials	-----	-----	HI/AL: Sheriff & District Attorney	-----

NOTE: Immediate supervisors/managers may impose any additional approval levels/processes that they require for respective individuals and/or organization(s) under their purview

In-State: Advance written request and approval are required if travel includes overnight stay, airfare or advanced funds. For these circumstances, Board Appointees provide advance written notice (rather than request) to the Board Chair, and Agency/Dept Heads provide advance written notice (rather than request) to the County Executive.

Out-of-State: Advance written request and approval are required.

Exceptions: Same as for In-State, above.

International: Advance written request and approval are required. However, for Board members and their staff, public session approval may occur after-the-fact if timing prevents pre-approval.

BOSP Board of Supervisors in public session

Clerk of the Board Filing – For business travel, posted In advance, except emergency and last minute travel may be noticed after the fact.

Santa Clara County Travel Policy – Desk Reference Manual, January 2006 – Appendix C: Travel Approval Levels and Requirements

Attachment A

Santa Clara County Travel

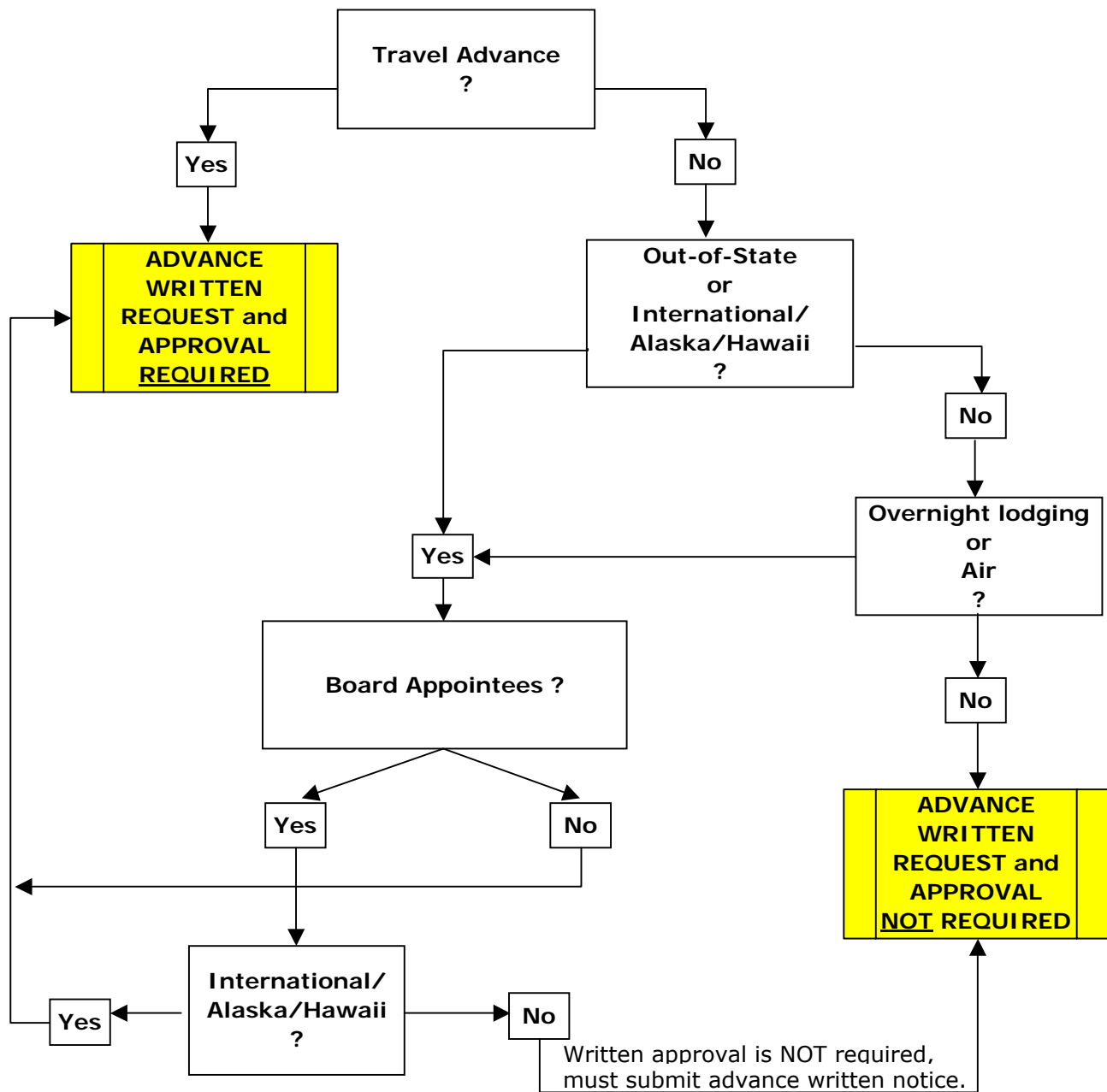
Approval Levels (by Approver)

January 2006

APPROVER*	IN-STATE	OUT-OF-STATE	INTERNATIONAL/HI/AL	EXCEPTIONS Authorization must include written recommendation by Finance Agency Director
OWN	BOS Chair, BOS Member, BOS Appointee, Elected Official	BOS Chair, BOS Member, BOS Appointee, Elected Official	xxx	xxx
BOSP	Commissions et al	Commissions et al	BOS Chair, BOS Member, BOS Staff, Commissions et al	xxx
BOS (Member)	BOS Staff	BOS Staff	Preliminary approval - BOS Staff. Forward to BOSP for final approval.	Preliminary approval - BOS Staff. Forward to BOS Chair for final approval.
BOS CHAIR	xxx	xxx	BOS Appointee	BOS Member, BOS Staff, BOS Appointee
BOS VICE CHAIR	xxx	xxx	xxx	BOS Chair
BOS APPOINTEE	BOS Appointee Staff	BOS Appointee Staff	Preliminary approval - BOS Appointee Staff. Forward to Exec for final approval.	Preliminary approval - BOS Appointee staff. Forward to Exec for final approval.
ELECTED OFFICIAL	Elected Official Staff	Elected Official Staff	Preliminary approval - Elected Official Staff. Forward to Exec for final approval.	Preliminary approval - Elected Official staff. Forward to Exec for final approval.
SHERIFF/DA	See DEPARTMENT HEAD	See DEPARTMENT HEAD	HI/AL: Extraditions/Trials	xxx
EXEC	Exec Direct Reports	Exec Direct Reports	BOS Appointee Staff, Elected Official, Elected Official Staff, Agency/Dept Head, Dept Head, Dept Staff, Dept Affiliated Non-Employees, Any Other.	BOS Appointee Staff, Commissions et al, Elected Official, Elected Official Staff, Agency/Dept Head, Any Other
AGENCY/DEPT HEAD (Executive Direct Report)	Dept Head	Dept Head	Preliminary approval - Dept. Head. Forward to Exec for final approval.	Dept Head, Dept Staff, Dept Affiliated Non- Employees.
DEPARTMENT HEAD (Reports to Agency/Dept. Head)	Dept Staff, Dept Affiliated Non-Employees	Dept Staff, Dept Affiliated Non-Employees	Preliminary approval - Dept Staff, Dept Affiliated Non- Employees. Forward to Exec for final approval.	Preliminary approval - Dept Staff, Dept Affiliated Non- Employees. Forward to Agency/Dept Head for final approval.

NOTE: Immediate supervisors/managers may impose any additional approval levels/processes that they require for respective individuals and/or organization(s) under their purview
[*Or Designee]

County of Santa Clara Attachment A
FLOW CHART FOR WRITTEN PRE-APPROVAL REQUIREMENT



Travel for Board of Supervisors does not require written approval, however, the Board of Supervisors, acting as a Board, approves in public session all international business travel for Board members and their staff.

County of Santa Clara
GUIDELINES FOR MINIMIZING TRAVEL EXPENSES

See Travel Policy Desk Reference Manual. Consider the following:

I. General

- A. Is there a clear benefit to the County that will result from the travel?
- B. Will the expense be a reasonable and prudent use of public funds?
- C. Has the traveler arranged his/her schedule to leave at the latest reasonable time, arrive at the destination on time, and return promptly as soon as business is finished?
- D. If more than one person is being sent to the same conference or event, does the attendance by additional staff provide a true added value? Can the same results be achieved by sending one person who provides training and shares material with other staff upon return?
- E. If travel is for a conference or training, will the training be offered at another time at a location nearer to Santa Clara County than the one being requested?
- F. When travel is for a conference or training, have you obtained and reviewed all paperwork describing the event to determine dates, times, "free" meals, destination ground transportation options, and other pertinent information?
- G. Has the traveler chosen the most efficient, direct, and economical travel options required by the occasion?
- H. Has consideration been given to the effect of overtime (authorized or mandated) on the total cost of the travel?
- I. Is the travel request based on the traveler's membership in an organization? (This is not of itself an allowable basis for travel authorization.)
- J. If more than one person is traveling, are travel arrangements coordinated to minimize costs?
- K. If a group of ten or more are traveling, have "group travel" rates been explored?
- L. Are unanticipated or unusually high expenses explained?

II. Air Fare

- A. If the Traveler got his/her ticket using a "companion fare" pricing arrangement ("Friend Flies Free", etc.), is there a quote from a County travel agency regarding alternate fares for the employee traveling alone, including consideration of VCAL or YCAL rates?
- B. Is the flight between one of the three Bay Area airports and the airport closest to the travel destination? If not, justification is required. If not for business reasons, the excess air fare (if any) is not reimbursable.
- C. If the employee has "extra" travel destinations incorporated in the trip for personal reasons, the cost of the trip, excluding the extras, should be documented.
- D. If a "Saturday Night Stayover" airfare is involved, the amount of savings should be documented when reservations are made. See Saturday Night Stayover Appendix to Travel Desk Reference Manual.
- E. If there has been an airline delay causing an overnight stay, has the traveler attempted to secure complimentary lodging?
- F. Is the airfare charged at the "coach" rate?
- G. If a personal vehicle is used in lieu of flying, is "equivalent airfare" claimed? (Coach class air fare plus "avoided" parking charges at the local airport computed at San Jose International long term parking rates and mileage to/from airport)?
- H. If you have an unused airline ticket, has the County pursued obtaining a refund or using it at a later date?
- I. If an airline ticket has been lost, has the traveler filed a lost ticket reimbursement claim?

III. Ground Transportation at Travel Destination

- A. Is a car rental necessary? What are the options (shuttle bus, taxi, etc.)? How far from the airport to lodging? How far from lodging to conference or work site? If it is reasonable to use a rental car, the reason should be documented. Has the traveler checked on taking advantage of promotional rates, government rates, last minute specials or free upgrades?

- B. Taxis may be used when time is of the essence or public transit or other common carriers are not reasonably available.
- C. Does the hotel or conference provides free shuttle bus to/from the airport? If so, taxi or car rental may be unnecessary.

IV. Other Forms of Inter-City Transportation

If inter-city transportation is planned using options other than air or County auto, charges for bus fare, train fare, or private auto mileage should not exceed the amount which would have been charged for a coach class airline ticket purchased on the date of the travel request, plus savings associated with parking at the airport (at San Jose International Long Term Parking rates).

V. Lodging/Incidental Expenses

- A. Is lodging at the single rate?
- B. Was the government rate requested? Other special rates?
- C. Was the hotel/motel questioned regarding the availability of exemptions to transient occupancy tax? See Exemption Certificate for Government Agencies (TOT Waiver) Appendix to Travel Desk Reference Manual.
- D. Is the number of nights of lodging reasonable given the nature of the trip, hours of conference or other work, available flight times, length of travel time, etc.?
- E. If an extended stay is contemplated, is it less expensive to bring the employee home for weekends than to pay for lodging and meals for the extra days? Has alternative lodging, such as renting an apartment been considered?
- F. Are tips for housekeeping and luggage handling reasonable? Do tips follow tipping allowances?
- G. Are phone calls on hotel bill for business purposes or otherwise consistent with department policy?
- H. Are in-room movies, bar, or snacks included in reimbursement request? (These are non-reimbursable expenses.)

VI. Meals

- A. Are "free" meals provided by hotel, conference, airline, etc. acknowledged in travel authorization?
- B. Are amounts for meals computed for travel authorization purposes at the base rate (without receipts)? This is particularly important when advances are being requested. Travel advances are based upon the approved estimated costs on the travel authorization form and must be based on the "without receipts" rate.
- C. Are alcoholic beverages itemized on meal receipt? (Alcoholic beverages are non-reimbursable.)
- D. Is amount claimed (including tax and tip) within established dollar limits?

Other Costs

Miscellaneous expenses must be itemized, and receipts must be provided for each single item of expense in excess of \$10.00.

Occasionally petty cash is used to reimburse single small expenses, and in this case, a receipt is always required.

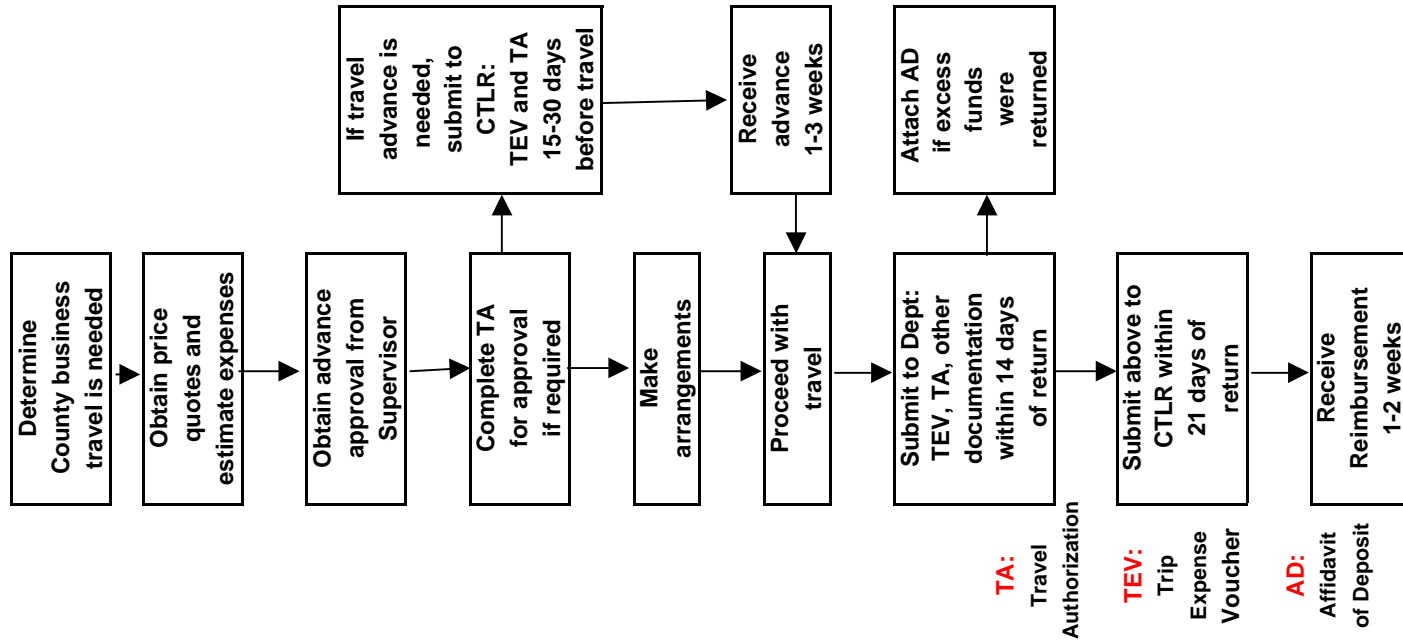
Non-reimbursable Expenses include:

- *Parking and traffic violations
- *Mileage for County vehicle
- *Mileage for commute to work
- *Emergency repairs for non-County vehicles
- *Insurance not provided for under the Travel Policy
- *Car rental insurance & Fuel Service Option
- *Tips exceeding guidelines
- *Airline club membership or credit card fees
- *Refreshments, snacks, alcoholic beverages
- *Personal travel expenses
- *Medicinal remedies, health supplies, cosmetics
- *Personal entertainment, e.g. in-room movies
- *Childcare fees; kennel/boarding fees
- *Short term airport parking exceeding long term rate
- *Incident expenses that are to be of a personal nature, extravagant, or might be considered to be unreasonable or unnecessary

Final Accounting For Trip

A final accounting for the trip must be provided to the Controller-Treasurer Department within 21 days after the end of the trip. Any over-payments arising from the excess of travel advances over actual costs must be repaid to the County at the time the final accounting is submitted. If final accounting is not submitted within 21 days, advances for future trips will not be approved. When an advance is not settled by 90 days from date of return, the County is authorized to deduct the entire amount of the advance from the employee's wages. Also, once delinquent, any unsettled advance may be deducted from the final pay check of an employee leaving County service.

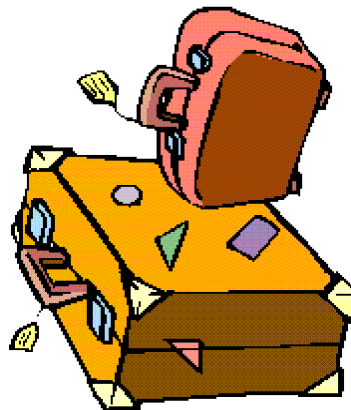
TRAVEL PATH



County of Santa Clara

TRAVEL POLICY 2006

Quick Reference Guide



Your Travel Coordinator is:

Telephone _____

01/06

Introduction

This is a quick reference guide to travel policies and procedures contained in the County's Travel Policy Desk Reference Manual. It is not meant to provide comprehensive information. For further information, refer to the following Santa Clara County documents.

- *Travel Policy Desk Reference Manual
- *Administrative Policies and Procedures Manual, Policy #301
- *Ordinance Code, Division A-31

Guiding Principles

County travel should be for business and training purposes that benefit the County. All expenses incurred while on County business should be a reasonable and prudent use of public funds. Travelers should choose the most efficient, direct and economical travel options required by the occasion.

Travel Authorization

When traveling out-of-state or internationally, a travel authorization form must be completed and approved prior to the trip. When traveling in-state, this form is only required when lodging or airfare is to be reimbursed, or when an advance is requested.

Travel within the 48 contiguous states may be approved at the Department Head or Agency/Department Head level (includes elected Officials and Board appointees). Travel outside the 48 contiguous states must be approved by the County Executive, or for certain travelers, by the Board of Supervisors in public session or by the Chair of the Board. The Sheriff and District Attorney have authority to approve travel related to extraordinary and to trials in Hawaii and Alaska.

Travel Advance

Travel advances cannot exceed estimated travel costs to be paid by the traveler. The minimum advance is \$50.00. Employees with a P-Card or have an outstanding advance balance are not eligible for a travel advance.

Reimbursable Travel Costs

Reimbursable travel costs are limited to those that are actual and necessary.

When arranging for travel, travelers should consider any special rates, promotions, etc., which would reduce County cost. For example, some special rates are available to those who are traveling on government business.

Travel reservations for all air travel, lodging, car rental and commercial ground carriers can be booked through the approved travel agency.

Transportation Costs

Air travel reservations are made through a County-approved travel agency. Contact your Departmental Travel Coordinator for travel arrangement assistance.

Travelers who use a private auto for traveling on County business will be reimbursed for personal car mileage which exceeds the normal home-to-work mileage. When traveling to a destination with scheduled airline service, the mileage payment may not exceed the equivalent coach class airfare plus avoided mileage to/from airport and local airport parking costs (at San Jose International Airport long term parking rates).

When ground transportation is required, the most economical and appropriate form of available transportation which meets the traveler's needs should be selected. For rental cars, written justification should be provided on the travel authorization form when it is submitted for approval.

Lodging Costs

Lodging reimbursements are limited to the actual cost of single person occupancy.

Meal Costs

Reimbursement for meals, including tax and tip, is limited as follows:

Per Diem Rate - (without receipts)

Breakfast	\$ 7.00
Lunch	\$ 8.00
Dinner	\$15.00

Extended Maximum Rate*
(detailed, itemized receipts required)

Breakfast	\$14.00
Lunch	\$16.00
Dinner	\$30.00

*The Extended Maximum Rate may be further increased by up to \$15 per day when meals are consumed in the metropolitan area of selected cities of the United States, as determined by the federal index to be high cost of living locations. (See Travel Policy Desk Reference Manual, Appendix L.)

The costs of alcoholic beverages will not be reimbursed. If "free" meals are provided by airlines, lodging facilities, or the hosts of events attended, employees are generally expected to take advantage of these meals. If an employee does not partake of such meals and requests reimbursement for an alternate meal, a written explanation and detailed receipt must be provided. (Per diem rate is not allowed.)

COUNTY OF SANTA CLARA – TRAVEL AGENCY
January 1, 2006 through December 31, 2008

AGENCY NAME	Giselle's Travel
ADDRESS	1300 Ethan Way, Ste100, Sacramento, CA 95825
PHONE #	800-523-0100 or 916-922-0330
FAX #	916-679-3090
EMERGENCY PHONE #	800-388-3238
CONTACT and EMAIL ADDRESS	Marina Chavarria, extension. 3007, marinac@globaltrav.com Amina Khan, extension 3026, aminak@globaltrav.com Jessica Simmons, extension 3035, jessicas@globaltrav.com Other agents are also available to assist with travel needs.
WEBSITE	www.globaltrav.com Click on "State of CA" for online travel request form. Complete form and click "Submit".
SERVICE CHARGE	<ul style="list-style-type: none"> • Per ticket: \$10.00 (airline reservations using online request system – County suggested method) • Per ticket: \$15.00 (airline reservations using telephone live agent) • Ticket changes or exchange or cancellation: \$0 (prior to issuing of ticket) • Delivery charge: None • Hotel and/or Rental Car Reservations: \$0
PAYMENT OPTIONS	<ul style="list-style-type: none"> • Y-Cal and V-Cal tickets must be charge through AMEX BTA • All tickets other than Y-Cal or V-Cal may be charged through the County P-Card • If traveler does not have a P-Card, the air tickets or other public carrier expense may be charged through the AMEX BTA

County of Santa Clara Travel Related Web Sites

For County Travel Policy and Travel Forms:

<http://www.sccgovatwork/portal/site/Controller/>, select Travel Policy under Quick Links

For County contracted travel agent Giselle's Travel:

<http://www.globaltrav.com/>, select State of CA link

For YCAL and VCAL airfare program:

<http://www.ofa.dgs.ca.gov/Travel+Programs/AirFare.htm> and
<http://catravelmart.com>

For current and past mileage reimbursement rate:

<http://www.irs.gov>, input "mileage rate" on Search Prompt

To sign up for direct deposit for travel reimbursement, form can be found at: <http://www.sccgovatwork/portal/site/Controller/>, select Controller-Treasurer Forms, select Electronic Funds Transfer or ACH Registration Form

For County Vehicle Driver Policies and Training, and other resources for County employee: <http://www.sccgovatwork>

For information related to international travel:

- U.S. State Department: <http://www.state.gov/travel>
- U.S. Department of Homeland Security: http://www.dhs.gov/dhspublic/theme_home3.jsp
- Centers for Disease Control and Prevention: <http://www.cdc.gov/travel>
- World Health Organization: <http://www.who.int/ith/en/>
- U.S. Department of Agriculture: <http://www.aphis.usda.gov/travel>

CALIFORNIA

MILEAGE CHART

	Alturas	Bakersfield	Barstow	Bishop	Chico	Crescent City	Eureka	Fresno	Los Angeles	Marysville	Modesto	Monterey	Needles	Oakland	Palm Springs	Pasadena	Redding	Sacramento	Salinas	San Diego	San Francisco	San Jose	San Luis Obispo	Santa Barbara	Santa Cruz	Santa Rosa	Weed
Alturas	-	575	597	382	207	296	302	466	681	253	372	487	771	379	720	682	144	298	471	734	385	418	596	724	451	366	154
Bakersfield	575	-	129	211	366	657	579	107	108	320	201	224	275	285	209	109	436	275	206	235	295	251	121	151	247	345	508
Barstow	597	129	-	215	495	786	708	236	113	449	330	353	146	414	123	106	565	404	335	167	424	380	250	201	376	474	637
Bishop	382	211	215	-	371	662	580	343	265	321	230	350	361	314	308	266	437	276	347	352	324	319	332	310	346	374	509
Chico	207	366	495	371	-	291	228	259	474	46	165	280	728	172	575	475	70	91	264	601	178	211	389	496	237	183	142
Crescent City	296	657	786	662	291	-	84	550	743	337	456	477	977	372	872	766	221	382	465	892	362	408	590	683	441	305	293
Eureka	302	579	708	580	228	84	-	472	659	274	378	393	854	288	788	688	158	304	381	776	278	324	506	599	357	221	230
Fresno	466	107	236	343	259	550	472	-	215	213	94	152	382	178	316	216	329	168	134	342	188	144	144	258	153	238	401
Los Angeles	681	108	113	265	474	743	659	215	-	428	309	332	259	393	103	7	544	383	314	127	403	359	203	96	355	453	616
Marysville	253	320	449	321	46	337	274	213	428	-	119	234	595	126	529	429	116	45	218	555	132	165	343	436	191	136	188
Modesto	372	201	330	230	165	456	378	94	309	119	-	116	476	84	410	310	235	74	104	436	94	89	233	224	116	144	307
Monterey	487	224	353	350	280	477	393	152	332	234	116	-	499	111	433	330	348	185	18	459	115	69	143	236	43	171	420
Needles	771	275	146	361	728	977	854	382	259	595	476	499	-	560	190	252	711	550	481	321	570	526	396	347	522	620	783
Oakland	379	285	414	314	172	372	288	178	393	126	84	111	560	-	494	394	218	81	99	520	10	42	224	317	75	60	290
Palm Springs	720	209	123	308	575	872	788	316	103	529	410	433	190	494	-	104	658	484	415	135	504	460	306	199	456	554	730
Pasadena	682	109	106	266	475	766	688	216	7	429	310	330	252	394	104	-	545	384	315	134	404	360	210	95	354	454	617
Redding	144	436	565	437	70	221	158	329	544	116	235	348	711	218	658	545	-	161	334	671	248	258	459	535	291	222	72
Sacramento	298	275	404	276	91	382	304	168	383	45	74	185	550	81	484	384	161	-	173	510	87	120	298	391	153	98	233
Salinas	471	206	335	347	264	465	381	134	314	218	104	18	481	99	415	315	334	173	-	441	101	57	125	218	41	160	406
San Diego	734	235	167	352	601	892	776	342	127	555	436	459	321	520	135	134	671	510	441	-	548	486	321	228	482	580	743
San Francisco	385	295	424	324	178	362	278	188	403	132	94	115	570	10	504	404	248	87	101	548	-	46	228	321	79	57	320
San Jose	418	251	380	319	211	408	324	144	359	165	89	69	526	42	460	360	258	120	57	486	46	-	182	275	33	102	330
San Luis Obispo	596	121	250	332	389	590	506	144	203	343	233	143	396	224	306	210	459	298	125	321	228	182	-	93	166	285	531
Santa Barbara	724	151	201	310	496	683	599	258	96	436	224	236	347	317	199	95	535	391	218	228	321	275	93	-	259	378	607
Santa Cruz	451	247	376	346	237	441	357	153	355	191	116	43	522	75	456	354	291	153	41	482	79	33	166	259	-	136	363
Santa Rosa	366	345	474	374	183	305	221	238	453	136	144	171	620	60	554	454	222	98	160	580	57	102	285	378	136	-	294
Weed	154	508	637	509	142	293	230	401	616	188	307	420	783	290	730	617	72	233	406	743	320	330	531	607	363	294	-

Source: California Visitor Map

County of Santa Clara

Employee Services Agency
Department of Risk Management

Insurance Division
1735 North First Street, Suite 108
San Jose, California 95112
(408) 392-3460 FAX 441-6498

Attachment A



**CERTIFICATE OF COVERAGE
ISSUED BY
SANTA CLARA COUNTY**

This is to Certify to: **Public Authority**

The following described coverage is in force at this date as set forth below:

Assured: Santa Clara County
70 W. Hedding Street
San Jose, CA 95110

<u>Insurer</u>	<u>Expiration</u>
1. Self-Funded Retention	Continuous
<u>Type of Coverage</u>	<u>Limits</u>
1. Comprehensive Automobile Liability	\$1,000,000 Per Occurrence

This certificate pertains to the automobile coverage provided by the County of Santa Clara for the county employees while driving Santa Clara County vehicles or when they rent or lease vehicles anywhere in the United States and Canada.

Anthony Giles
Insurance Technical Manager
September 19, 2005

AG:td

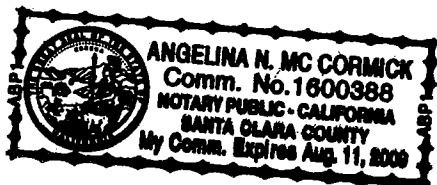
ALInsLetterSept19.05

CALIFORNIA ALL-PURPOSE ACKNOWLEDGEMENT

Attachment A

State of CaliforniaCounty of Santa ClaraOn September 27, 2005 before me, Angelina N. McCormick,
Name and Title of Officer (e.g., "Jane Doe, Notary Public")personally appeared Anthony Giles,
Name(s) of Signer(s)

☒ personally known to me -OR- ☐ proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.



WITNESS my hand and official seal.

Angelina N. McCormick
Signature of Notary Public
OPTIONAL

Though the information below is not required by law, it may prove valuable to persons relying on the document and could prevent fraudulent removal and reattachment of this form to another document.

Description of Attached Document

Title or Type of Document: _____

Document Date: _____ Number of Pages: _____

Signer(s) Other Than Named Above: _____

Capacity(ies) Claimed by Signer(s)

Signer's Name: _____

- ☐ Individual
☐ Corporate Officer
☐ Title(s): _____
☐ Partner - ☐ Limited ☐ General
☐ Attorney-in-Fact
☐ Trustee
☐ Guardian or Conservator
☐ Other: _____

 RIGHT THUMBPRINT
OF SIGNER
Top of Thumb here

Signer Is Representing: _____

Signer's Name: _____

- ☐ Individual
☐ Corporate Officer
☐ Title(s): _____
☐ Partner - ☐ Limited ☐ General
☐ Attorney-in-Fact
☐ Trustee
☐ Guardian or Conservator
☐ Other: _____

 RIGHT THUMBPRINT
OF SIGNER
Top of Thumb here

Signer Is Representing: _____

County of Santa Clara

Employee Services Agency
Department of Risk Management

Insurance Division
1735 North First Street, Suite 108
San Jose, California 95112
(408) 392-3460 FAX 441-6498

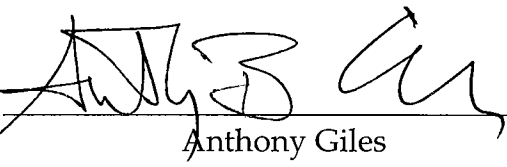


Evidence of Financial Responsibility

Pursuant to the State of California Vehicle Code, Division 7 (Financial Responsibility Laws), Section 16000 (b), Section 16020 (b)(4), Section 16021 (c), Section 16051 and Division 9 (Civil Liability), Section 17000 (c) "Public Entity;" this SHALL CERTIFY that the vehicle more fully described below is owned or leased by, or under the direction of, the COUNTY OF SANTA CLARA as defined by the Vehicle Code and Section 811.2 of the Government Code.

THEREFORE, this Document insures that the COUNTY OF SANTA CLARA is financially responsible and has established Evidence of Financial Responsibility by means of State of California Vehicle Code Division 7, Section 16020 (b)(4) for this vehicle.

Vehicle Number: _____ License Plate Number: _____

By: 
Anthony Giles
Insurance Technical Manager

F:\D R T\Evidence of Financial Responsibility.doc

091905

TG:td

**County of Santa Clara
Sample Language Regarding Travel
For Agreements, Contracts**

Contractor agrees to comply with the Santa Clara County travel policies and guidelines, where applicable, for all travel, lodging and meal reimbursements arising from the performance of this Agreement.

County of Santa Clara Rates – Mileage and Meals

Current rates are provided in the Travel Desk Reference Manual and are also available from Department Travel Coordinators, department Fiscal Officers, as well as from the Controller-Treasurer Department.

Personal Vehicle Mileage Rate - based on the Federal rates that are updated every federal fiscal year. For most recent rate, log onto www.irs.gov or www.sccgovatwork/portal/site/Controller

For motorcycles, the mileage rate is equal to one-third the established standard rate.

Meals – Travel Rates - based on the Continental United States (CONUS) standard rate of the Code of Federal Regulations, which establishes a basic per diem model. The CONUS is updated annually each federal fiscal year.

Travelers may claim meal expenses by using the standard per diem rates (no receipts required), or by using the extended meal claim, which requires detailed receipts of the actual meal expenses. Actual expenditures may not exceed maximum allowable rates. Rates include tax and tip, but may not include alcoholic beverages.

Base Rate (Per Diem)		Extended Rate (2x Base)	
No Receipt		Detailed Receipt Required	
\$30 per day maximum		\$60 per day maximum *	
Breakfast	\$7.00	Breakfast	\$14.00
Lunch	\$8.00	Lunch	\$16.00
Dinner	\$15.00	Dinner	\$30.00

*The Extended Rate daily maximum amount may be increased by **\$15** when meals are consumed in the metropolitan area of selected cities of the United States, as determined by CONUS to be high cost of living locations. Note, for all Extended Rate claims, detailed receipts are required. The selected cities are as follows:

CA	Los Angeles San Francisco	LA	New Orleans	MO	St. Louis	PA	Pittsburg Philadelphia
CO	Denver	MA	Boston	NJ	Atlantic City	TX	Dallas
DC	Washington	MD	Baltimore	NM	Santa Fe	VA	Arlington
FL	Miami	MI	Detroit	NY	New York City	WA	Seattle
IL	Chicago	MN	St.Paul/Minneapolis	OH	Cincinnati		

Employees can mix the per diem and extended rates on any particular day but must always provide receipts for extended rate meals.

Example: An employee may claim \$15 for breakfast and lunch using the per diem rate, and include a receipt for dinner that exceeds the \$15 dinner per diem allowance.

County of Santa Clara Tipping Allowances

While usually and customary, tipping is generally a personal decision based upon perceived quality of service and personal generosity. However, when public money is the source of payment, then parameters of “reasonableness” need to be stated. Employees who believe that tips for service should exceed these parameters should do so at their own expense.

Service	Maximum Allowance	Comments
Skycaps	\$1.50 per bag	
Bellhop	\$1.50 per bag	
Housekeeping and Maid Service	\$2.00 per day	
Waiter/Waitress	15% of bill unless rate is set by establishment on bill	<ul style="list-style-type: none"> • Add tip amount to receipt total • Tips are included in per diem rates and extended maximums • Tips are calculated based on a total before tax
Car Park Attendant	\$1.00	If help with bags, may add for Bellhop service (see above)
Taxi Driver	15% of fare	Ask driver to put amount paid inclusive on tip on receipt

**County of Santa Clara
V-CAL and Y-CAL AIRFARE PROGRAMS
California State Association of Counties**

Purpose

- The V-CAL and Y-CAL airfares provide efficient, cost-effective air travel for State department, university, and local government employees that travel on behalf of the organization for official business. The discounted V-CAL and Y-CAL airfares are provided by the contracts between State of California and the following airlines: America West, American, United, JetBlue and Japan Airlines. The V-CAL provides a lower airfare than the Y-CAL airfare when the traveler is able to make travel arrangement early and seats are available.
- V-CAL - The V-CAL airfares are capacity controlled which require a certain number of seats to be specifically set aside for State department, university, and local government travelers. Each respective airline will provide a limited number of seats on any given flight to be sold at the discounted fare. The airline controls the number of seats they will offer at the discounted V-CAL rate. The travel agent must secure reservation and issue the ticket at the time of booking in which V-CAL is available. Once V-CAL seats are sold out, the V-CAL rate is no longer available. The V-CAL tickets are issued at the time of reservation and are non-refundable.
- Y-CAL - The County achieves cost savings through the Y-CAL airfares, as they are unrestricted, last seat availability and for travel in either direction of the city-pair. The Y-CAL tickets are normally issued one to two days prior to the trip.

Requirement

- To use the V-CAL or the Y-CAL program
 - County travelers must utilize an authorized County travel agency. See County Approved Travel Agency (Appendix G).
 - County travelers must use the American Express Business Travel Account (Amex BTA) for payment.
- Travelers who have booked through any other means cannot use the Amex BTA to pay for the ticket.
- Travelers must know their department budget unit number, index code or cost center at the time of booking the fare.
- Travel agency must obtain valid department budget unit, index code or cost center information before service can be provided to the County employees.

- Travel agency is able to book other travel expenses such as lodging and car rental along with air ticket or other public carrier service; however, only the air ticket or other public carrier expense can be charged on BTA, lodging, car rental, and other reservations must be charged on a separate credit card, e.g., County P-Card or the employee's personal credit card.
- Santa Clara County Controller-Treasurer Department is responsible for management of the American Express Business Travel Account.

Payment

- County's traveler does not need to submit a payment to either the Travel Agency or American Express.
- Travel agent will charge the County's Amex BTA for any airfares booked by the County travelers at the time reservations are made or ticket is issued.
- American Express will send one bill on the 25th (approx.) of each month (statement date) to the Santa Clara County Controller-Treasurer Department.
- County, Controller-Treasurer Department, is responsible to **pay the bill in full** by the next statement date.
- Travel agency is responsible to issue detailed ticketing reports to the County within five business days after statement date.
- The Controller-Treasurer Department will submit payment to American Express and charge the specific County Department Cost Center based on detailed ticketing information provided by the travel agency. All charges will be posted to General Ledger Account (GLA) 5285800 Business Travel.
- The Controller-Treasurer Department will issue payment details to County Departments monthly.
- Each department is responsible to review, audit, reclass Cost Center or GLA and reconcile the charges monthly. The review should include verification of authorized ticket purchased, cost center charged, and travel agency fees billed.
- Any discrepancies are to be resolved between the County traveler or the traveler's Department and the travel agency.
- Departments are subject to audit performed by the Controller-Treasurer Department, Claims Unit.

V-CAL and Y-CAL Fares

- The V-CAL and Y-CAL airfare contracts are available on <http://www.ofa.dgs.ca.gov/Travel+Programs/AirFare.htm>
- Additional information can be found on <http://catravelmart.com>

Other Benefits

- American Express also provides the following services for tickets paid by BTA:
 - Business Travel Accident Insurance, with up to \$350,000 door-to-door coverage, 24 hours-a-day, seven days a week.
 - American Express Card Baggage Insurance Plan, with up to \$1,250 for checked baggage and \$500 for carry-on baggage in excess of the common carrier's coverage.
 - Global Assist Hotline, 24-hour worldwide emergency travel assistance program.

County Approved Travel Agencies Authorized with an American Express Business Travel Account

Giselle's Travel

1300 Ethan Way, Ste. 100

Telephone: 800-523-0100 or 916-922-0330

Fax: 916-679-3090

American Express 800 Phone Numbers

Baggage Insurance Claims800-645-9700

Business Travel Accident Insurance800-437-9209

24-Hour Global Assist Hotline800-333-2639

Overseas: Call Collect715-343-7977

Access to TTY Device for Hearing Impaired

Continental U.S.800-221-9950

In New York800-522-1897

County of Santa Clara P-CARD PROGRAM REVIEW

The procurement card (P-Card) program is intended to facilitate the acquisition of goods and travel-related services necessary for accomplishing the County's goals and objectives. The P-Card itself is issued to individual County employees, who have been designated by their agency/department to have the card issued in their name. It may be used for purchases that are authorized by the Board of Supervisors, through the "Direct Pay" list. It may also be used for all travel expenses related to the performance of official County business. For further details on the procurement card program please refer to the County P-Card Program Manual.

To obtain a procurement card, please contact the Santa Clara County P-Card Program Coordinator at the County's Procurement Department.

Travel Related P-Card Purchases

The use of the County P-Card for business travel expenses, including airfare, lodging expenses, and meals, is encouraged. Employees using such cards are subject to all County travel policies, including those requiring that travel be pre-approved and that there be a final accounting for the trip. Processing of P-Card invoices containing travel charges should follow the procedures set forth in the Procurement Card Program Manual.

Employees are responsible for providing proper supporting documentation for P-Card payment processing as detailed in the County P-Card Program Manual. Use of a P-Card as a payment method does not eliminate the need to file a timely final expense report. When filing both the P-Card Statement and Trip Expense Voucher, original receipts and supporting documents should be attached to the P-Card statement and copies of receipts must be submitted with Trip Expense Voucher.

Travel Advances

Employees who are authorized to use the County P-Card for business travel are ineligible for travel advances.

Airfare

Employees who are assigned the responsibility for arranging for airfare may use the traveling employee's P-Card number and charge the airfare. The County's authorized travel agency will accept the P-Cards. If the airfare is arranged through the VCAL or YCAL program, the American Express Business Travel Account is used instead of the P-Card.

Ground Transportation

The County's P-Card can be used to pay the costs of ground transportation to and from the destination as well as after arrival at the destination.

Lodging

The County P-Card can be used to "guarantee" lodging at the time the reservation is made and to pay the actual lodging charges. Lodging for traveling companions or personal costs of an incidental nature that appear on the hotel bill can be paid with the County P-Card only if the employee agrees to repay the personal costs at the time the final accounting for the trip is submitted. When the copy of the lodging bill is submitted with the final accounting for the trip, personal items must be noted.

Meals

The County P-Card can be used to pay for the actual costs of meals and related tips. If the actual cost exceeds the limits set forth in the County's travel policies, employees must repay the excess at the time the final accounting for the trip is submitted. Meal costs for traveling companions may not be paid using the County's P-Card. Detailed meal receipts must be provided with the final accounting for the trip; the per diem rate without receipts is not allowed when P-Card was used to pay for the meals.

Costs Associated With Operating a Personal Vehicle for Travel Purchases

The County P-Card cannot be used to purchase fuel, oil, etc., for a personal vehicle being used for business travel. Employees are reimbursed for these costs through the mileage rate, and cannot charge actual vehicle operating costs to the P-Card. However, the County P-Card can be used for parking fees and bridge tolls (receipts are required regardless of dollar amount).

Costs Associated With Operating a County-Owned Vehicle for Travel Purposes

The County P-Card cannot be used to purchase fuel, oil, etc. for a County-owned vehicle being used for business purposes. County's Fleet Management Department provides separate credit cards for vehicle operating costs that should be used to pay for such costs. The County P-Card can be used to pay for parking fees and bridge tolls (receipts are required regardless of dollar amount).

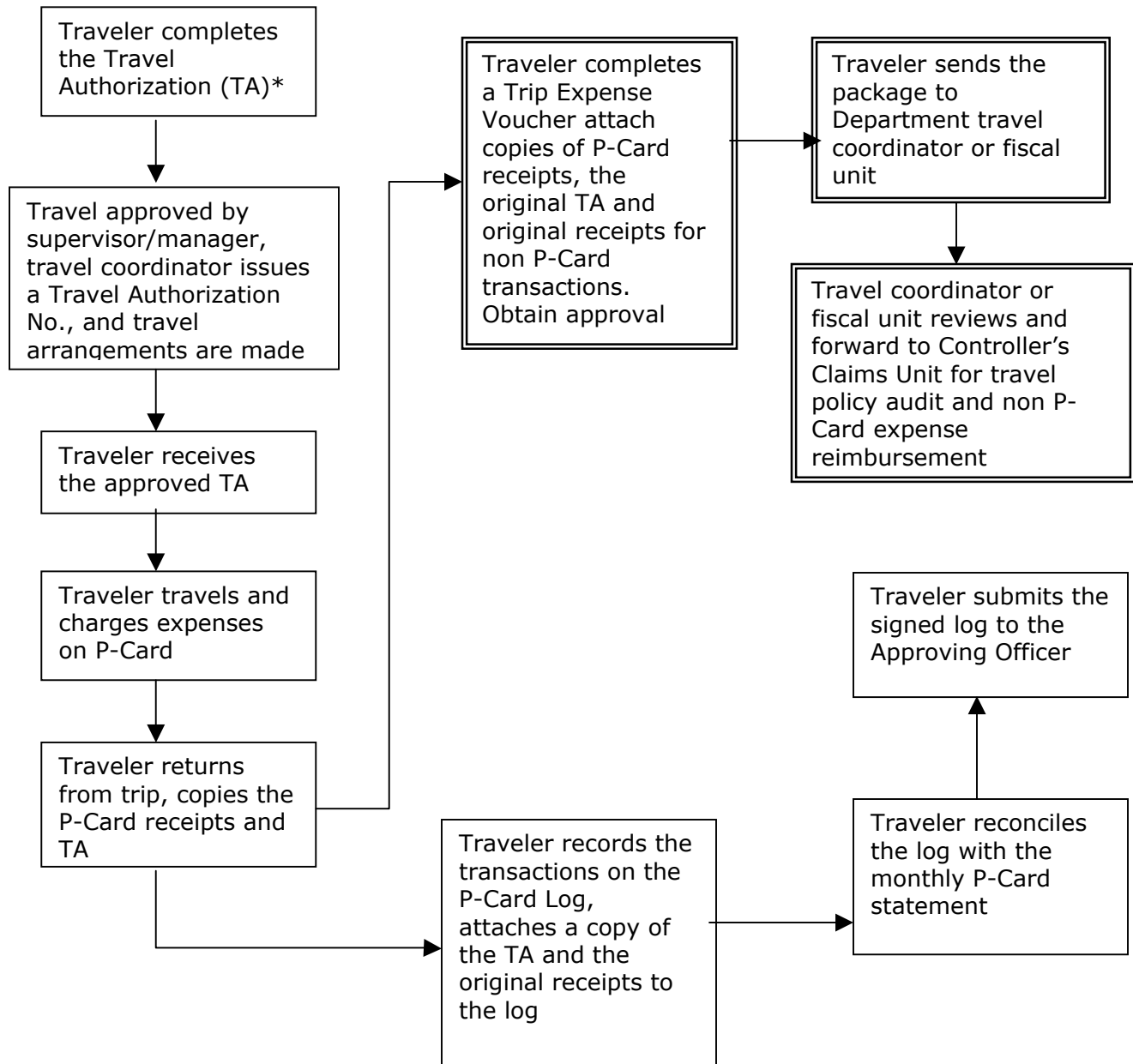
General Documentation and Guidelines for Travel Expenses Charged on P-Card

Required documentation for P-Card Transaction and Reconciliation Log:

- Copy of Travel Authorization (if required)
- Original Receipts

Required documentation for travel:

- Trip Expense Voucher
- Original copy of the Travel Authorization (if required)
- Copy of P-Card charged receipts (for meals, detailed receipt is required)
- Original receipts for expenses made other than P-Card



* Written TA is required when overnight lodging or airfare will be incurred, see Travel Policy Desk Reference Manual and Appendix D, Flow Chart for Written Pre-Approval Req.

**County of Santa Clara
TRAVEL AUTHORIZATION
FORM INSTRUCTION**

Attachment A

See Travel Policy Desk Reference Manual and Sample Form attached to this file.

- 1 Name of the traveler.
- 2 Traveler's authorization number
- 3 Traveler's relation to the County - Check applicable box*.
- 4 Traveler's labor affiliation - Check applicable box*.
- 5 City and State of destination for this trip.
- 6 The name of the travel agency used by the traveler.
- 7 Method of transportation to be used - check applicable box*.
Does the Traveler have a County P-Card - check applicable box*.
Will this travel resulted in overtime - check applicable box*.
- 8 Departure date and time.
- 9 Return date and time.
- 10 Traveler's regular work days and hours.
- 11 Reason for the travel or the purpose to travel.
- 12 Estimated Expenses - Indicate all applicable expenses anticipated for the trip, including transportation, lodging, meals, fees, car rental, and other expenses. Enter estimated amounts on the right column of each category.
- 13 Account, Cost Center, Fund, Order and WBS element are accounting attributes to which your travel expenses will be charged.

Required fields: Account number is the SAP equivalent of ESBJ number in STARS. Cost Center represents the area of responsibility and is the SAP equivalent of Index code in STARS. Fund may be a required field if the Account is a balance-sheet type (asset & liability) account.

Optional fields (complete per departmental requirement): Order and WBS element replaced
- 14 Signature of traveler, date of signature, and phone number.
- 15 Signature of traveler's immediate supervisor, date of signature, and phone number.
- 16 Depending on the traveler's relation to the County, the Department Head, Agency/Department Head, Board Appointee, Elected Official or others must approve In-State or Out-of-State travel. See Travel Approval Levels and Requirements Appendix to Travel Desk Reference Manual.
- 17 Depending on the traveler's relation to the County, the County Executive, Public action by Board of Supervisors or others must approve International/Alaska/Hawaii travel. See Travel Approval Levels and Requirements Appendix to Travel Desk Reference Manual.
- 18 Controller Department use only, leave blank.

*When completing the form on-line, left click on the mouse to check or uncheck the box.

INSTRUCTIONAL FORM

County of Santa Clara
TRAVEL AUTHORIZATION

Attachment A

Name of Traveler Last 1 First M.I.		Travel Authorization No. 2
Relation to County <input type="checkbox"/> Elected Official 3 <input type="checkbox"/> Agency/Department Head <input type="checkbox"/> Employee <input type="checkbox"/> Board Member/Aide <input type="checkbox"/> Other (Specify)		Labor Affiliation <input type="checkbox"/> CEMA <input type="checkbox"/> 715 <input type="checkbox"/> Exec. Mgmt. 4 <input type="checkbox"/> Other (Specify) _____
Destination 5	Travel Agency Used 6	
Method of Transportation 7 Carpool? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Air <input type="checkbox"/> Private Auto <input type="checkbox"/> County Auto <input type="checkbox"/> Other (Specify)		Is Traveler P-Card holder? <input type="checkbox"/> Yes <input type="checkbox"/> No
Date and Time of Departure 8	Date and Time of Return 9	Will this travel result in OT? <input type="checkbox"/> Yes <input type="checkbox"/> No
Regular Work Days & Hours 10		
Reason for Travel 11		

Estimated Expenses **12**

Transportation, Other Public Carrier Expense or Airfare Equivalent Miles: _____				\$
Lodging Single Rate	Tax Amount	No. of Nights	Total	
<input type="text"/>	+	<input type="text"/>	x <input type="text"/> = <input type="text"/>	\$ -
Meals	No. of Breakfasts	No. of Lunches	No. of Dinners	
	<input type="text"/>	<input type="text"/>	<input type="text"/>	\$ -
Registration Fees				\$
Car Rental (must include statement of necessity)				\$
Other Expenses (Itemize)				\$
Total Estimated Expenses				\$ -

Account	Cost Center	Fund	Order	WBS element	Amount
13					

I hereby certify that the above estimated expenses are reasonable and necessary for the performance of my services to the County in accordance with the County Travel Policy. In the event that I am requesting a Travel Advance, I acknowledge my responsibility to provide and to account for trip expenses within 14 days of my return. If I do not provide an accounting and/or do not pay any excess advance to the County within 90 days after the return date or upon termination from County employment, I authorize the County to deduct the full amount of the advance from my wages.

14

Traveler's Signature _____ Date _____ Phone No. _____

15

Supervisor's Signature _____ Date _____ Phone No. _____

In-State and Out-of-State, Authorized by:

International/Hawaii/Alaska, Authorized By:

16**17**
 Sign and check below: _____ Date _____
☐ Dept. Head ☐ Board Appointee ☐ Elected Official
☐ Agency/Dept. Head ☐ Other (Specify) _____

 Sign and check below: _____ Date _____
☐ County Executive ☐ BOS Public Action
☐ Other (Specify) _____

Controller-Treasurer Dept. Use Only:

	Date Paid	Document No.	Amount	Comments
Cash Advance				
Lodging Advance	18			
Registration				
Airfare				
Car Rental				
Trip Expense		171		
Other Charges				

County of Santa Clara

TRAVEL AUTHORIZATION

Attachment A

Name of Traveler		Travel Authorization No.	
Last Smith	First John	M.I. L.	TA0110-99999
Relation to County <input type="checkbox"/> Elected Official <input type="checkbox"/> Agency/Department Head <input checked="" type="checkbox"/> Employee <input type="checkbox"/> Board Member/Aide <input type="checkbox"/> Other (Specify)		Labor Affiliation	
Destination Washington DC		<input checked="" type="checkbox"/> CEMA <input type="checkbox"/> 715 <input type="checkbox"/> Exec. Mgmt. <input type="checkbox"/> Other (Specify)	
Travel Agency Used Giselle's Travel		<input type="checkbox"/> Other (Specify)	
Method of Transportation		Is Traveler P-Card holder?	
Carpool? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input checked="" type="checkbox"/> Air <input type="checkbox"/> Private Auto <input type="checkbox"/> County Auto <input type="checkbox"/> Other (Specify)		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
Date and Time of Departure 1/4/06 5:00 PM		Date and Time of Return 1/6/06 10:00 PM	
Regular Work Days & Hours M - F 8 - 5			
Reason for Travel Attend State Budget Committee Conference			

Estimated Expenses

Transportation, Other Public Carrier Expense or Airfare Equivalent Miles: United				\$	395.00
Lodging Single Rate	Tax Amount	No. of Nights	Total		
\$ 115.00	\$ 15.85	2	\$ 261.70	\$	261.70
Meals	No. of Breakfasts	No. of Lunches	No. of Dinners		
	2	2	3	\$	75.00
Registration Fees Conference registration				\$	85.00
Car Rental (must include statement of necessity) Enterprise car rental - hotel does not provide shuttle service				\$	100.00
Other Expenses (Itemize) 2 days parking at San Jose airport				\$	30.00
Total Estimated Expenses				\$	946.70

Account	Cost Center	Fund	Order	WBS element	Amount
5285800	9999	0001			\$946.70

I hereby certify that the above estimated expenses are reasonable and necessary for the performance of my services to the County in accordance with the County Travel Policy. In the event that I am requesting a Travel Advance, I acknowledge my responsibility to provide and to account for trip expenses within 14 days of my return. If I do not provide an accounting and/or do not pay any excess advance to the County within 90 days after the return date or upon termination from County employment, I authorize the County to deduct the full amount of the advance from my wages.

Traveler's Signature Date Phone No.

Supervisor's Signature Date Phone No.

In-State and Out-of-State, Authorized by:

International/Hawaii/Alaska, Authorized By:

Sign and check below: Date
☐ Dept. Head ☐ Board Appointee ☐ Elected Official
☐ Agency/Dept. Head ☐ Other (Specify) _____

Sign and check below: Date
☐ County Executive ☐ BOS Public Action
☐ Other (Specify) _____

Controller-Treasurer Dept. Use Only:

	Date Paid	Document No.	Amount	Comments
Cash Advance				
Lodging Advance				
Registration				
Airfare				
Car Rental				
Trip Expense		172		
Other Charges				

**County of Santa Clara
TRAVEL AUTHORIZATION**

Attachment A

Name of Traveler Last _____ First _____ M.I. _____			Travel Authorization No. _____
Relation to County <input type="checkbox"/> Elected Official <input type="checkbox"/> Agency/Department Head <input type="checkbox"/> Employee <input type="checkbox"/> Board Member/Aide <input type="checkbox"/> Other (Specify) _____		Labor Affiliation <input type="checkbox"/> CEMA <input type="checkbox"/> 715 <input type="checkbox"/> Exec. Mgmt. <input type="checkbox"/> Other (Specify) _____	
Destination _____		Travel Agency Used _____	
Method of Transportation Carpool? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Air <input type="checkbox"/> Private Auto <input type="checkbox"/> County Auto <input type="checkbox"/> Other (Specify) _____		Is Traveler P-Card holder? <input type="checkbox"/> Yes <input type="checkbox"/> No	Will this travel result in OT? <input type="checkbox"/> Yes <input type="checkbox"/> No
Date and Time of Departure _____		Date and Time of Return _____	
		Regular Work Days & Hours _____	
Reason for Travel _____			

Estimated Expenses

Transportation, Other Public Carrier Expense or Airfare Equivalent Miles: _____				\$ _____
Lodging Single Rate	Tax Amount	No. of Nights	Total	
<input type="text"/>	+	<input type="text"/>	x	<input type="text"/>
			=	<input type="text" value="\$ -"/>
Meals	No. of Breakfasts	No. of Lunches	No. of Dinners	
	<input type="text"/>	<input type="text"/>	<input type="text"/>	\$ -
Registration Fees				\$ _____
Car Rental (must include statement of necessity)				\$ _____
Other Expenses (Itemize)				\$ _____
Total Estimated Expenses				\$ -

Account	Cost Center	Fund	Order	WBS element	Amount
					\$0.00

I hereby certify that the above estimated expenses are reasonable and necessary for the performance of my services to the County in accordance with the County Travel Policy. In the event that I am requesting a Travel Advance, I acknowledge my responsibility to provide and to account for trip expenses within 14 days of my return. If I do not provide an accounting and/or do not pay any excess advance to the County within 90 days after the return date or upon termination from County employment, I authorize the County to deduct the full amount of the advance from my wages.

Traveler's Signature Date Phone No.

Supervisor's Signature Date Phone No.

In-State and Out-of-State, Authorized by:

International/Hawaii/Alaska, Authorized By:

Sign and check below: Date
☐ Dept. Head ☐ Board Appointee ☐ Elected Official
☐ Agency/Dept. Head ☐ Other (Specify) _____

Sign and check below: Date
☐ County Executive ☐ BOS Public Action
☐ Other (Specify) _____

Controller-Treasurer Dept. Use Only:

Date Paid	Document No.	Amount	Comments
Cash Advance			
Lodging Advance			
Registration			
Airfare			
Car Rental			
Trip Expense	173		
Other Charges			

County of Santa Clara
TRIP/BUSINESS MEAL EXPENSE VOUCHER
FORM INSTRUCTION

Attachment A

See Travel Policy Desk Reference Manual and Sample Form attached to this file.
If filled electronically, the fill-ins will show as blue.

- 1 Advance Request or Final Accounting & Reimbursement Claim - Check applicable box.
- 2 Travel Authorization Number: Number assigned by the department for each trip at the time Travel Authorization was submitted, the number sequence should be TA####-####. First set of numbers represents the department, second set of numbers is assigned by department. For reference purpose, an alphabet letter indicating the type of payment should follow the TA number,

A=Advance to employee, F=Final reimbursement. For example, an advance payment should be entered as TA####-####A.

The original Travel Authorization always goes to claims with the first payment request, with copies attached to each payment request afterwards. Claims will hold the original in an open file until trip is finalized.

- 3 A Vendor Number is assigned to every payee who is a claimant for County funds other than payroll. The number is registered in the County's Accounts Payable system. If vendor number has not been assigned, a vendor number request may be sent to ASAP, this is normally done by departmental accounting or support staff.
- 4 Doc. Date is the date the form was completed.
- 5 Ref. Key is the direct pay code associated with the reimbursement request, default to F1.
- 6 Name of the party who is to receive the payment. Name of the traveler for advance payment or final accounting and reimbursement claim, or business meal reimbursement.
- 7 Address for number 6 above or department name and pony address if payment is to be sent to department for distribution.
- 8 Claimant's labor affiliation - check applicable box.

If claim is for Business Meal reimbursement only, ignore #9, #10, #11, #14, #15 and #16.

- 9 Name of the County employee or person takes the trip.
- 10 Brief description of travel purpose(s). Information such as case# may also be included if applicable. Other examples may include transport minor for Probation Dept., transport witness for Office of the District Attorney, Office of the Public Defender and Office of the Sheriff, and relocate foster care clients for Social Services Agency, etc.
- 11 City and State of destination for this trip.
- 12 Claimant's department name and department number.
- 13 Department Travel Coordinator: Name and phone number of the person to be contacted when questions related to the request arise.
- 14 Date and time traveler left for the trip.
- 15 Date and time traveler returned from the trip.
- 16 The traveler's regular work hours and days.
- 17 Enter date (month/day/year) for each travel day.
- 18 (a) For Advance Request to employee:
Enter the daily per diem amount on lines stated "Claimable" for Breakfasts, Lunches, and/or Dinners.
(b) For Final Accounting & Reimbursement Claim:
Enter the actual amount occurred for each meal, place an "X" on column "P" if used P-Card for payment. "P" indicates that the transaction was paid using County's Procurement Card (P-Card).
(c) For daily meal consumption, traveler should refer to County Travel Policy and put daily claimable or per diem amount on the lines stated "Claimable/Per Diem", ignore column "P".

(d) For non-travel business meals, enter the actual amount occurred for each meal on the day(s) that take place. Other required information related to the meal should be entered in meal section, please see instruction #26 for detail.

Original receipt should always be attached to the expense voucher. If travel related payment

was charged on P-Card, then the original receipt should be attached to P-Card statement and a copy of the receipt should be attached to the expense voucher for compliance audit with County Travel Policy.

- 19 (a) For Advance Request to employee:
Enter the estimated approval amount as a lump sum on the first day of travel.
- (b) For Final Accounting & Reimbursement Claim:
Enter the actual amount paid as a lump sum on the last day of travel. Place an "X" on column "P" if used P-Card **OR** American Express BTA account for payment.
"P" indicates that the transaction was paid using County's Procurement Card (P-Card) **OR** American Express BTA account (refer to County Travel Policy, Appendix N for detail of this program).
- 20 (a) Same as 19(a).
- (b) Same as 19(b).
- (c) If parking and/or telephone are included in the hotel bill, list them separately from hotel bill and enter the actual amount on the day(s) they occurred.
- 21 Enter description and expense amounts for other expenses not itemized on 18 through 20.
- 22 For Advance Request, leave blank. For Final Accounting & Reimbursement Claim, enter the total amount paid in advance for the trip.
- 23 For Mileage Allowance, enter total personal car mileage driven.
- 24 Enter reimbursable mileage rate. Reimbursable mileage rate is standard mileage rate established by the Federal Government, which is updated every year. Traveler should check and use the correct rate for reimbursement request.
- 25 For Air Fare Equivalent, enter total of equivalent airfare plus amount for avoided airport parking and avoided mileage to/from the airport. Traveler should provide document showing the amount for Coach Class airfare (per Y-Cal schedule or Travel Agency quote when Y-Cal is not available) to the same destination and use long-term parking rate at San Jose International Airport for parking calculation purpose.
- 26 This business meal section is used both for non-travel business meals and travel-related business meals. For both meal types, information such as date, name and business relationship of those entertained, amount and business purpose should be entered. For travel-related business meals, when more than one traveler travel on the same trip and have business meals together, they can choose to have one of the travelers pay for the meal and claim reimbursement for the group. In this case, the claimant need to list other employees' name, reason for attend the meal and Travel Authorization Numbers in the column of "TA # County Employee".
- 27 G/L Account Number, Cost Center, Fund, Order and WBS element are accounting attributes to which the travel expenses will be charged.
Three G/L Account Numbers are set up in the form, with one designated to mileage for cost tracking purpose. Use G/L Acct#5285300 (Mileage) to record total mileage reimbursed. The form automatically carries the claimable total from mileage allowance section. Formula is set up for the other two G/L Account Numbers to make their total equals the total claimable amount.

Required fields: G/L Account Number is the account number used in SAP to record value movement. Cost Center represents the area of responsibility. Fund may be a required field if the Account is a Balance-Sheet type (asset & liability) account.

Optional fields (complete per department requirement): Order and WBS element. Contact traveler's department accounting/supporting staff for further instruction.
- 28 A brief description for this payment or this detail line. Suggested Description: traveler's last name, short name for event or destination, confirmation numbers, invoice numbers, or date (Note maximum 43 characters).
- 29 Payment Method Supplement (PMS): To be used by Departmental Accounting or Travel Coordinator only. Employees can register for Direct Deposit (ACH). Input PMS only when warrant needs to be returned to department.
- 30 Signature of traveler (Claimant) is required for advance request, final accounting or reimbursement claim. It is not required if advance is paid to third party, e.g. registration, hotel, etc.
- 31 Name and signature of party authorized by Department to approve the travel payments.
- 33 For travel reimbursement to dependent contractors, department need to enter purchase order number and PO line number that represents travel provisions of the contract with the County.
- 32&34 Claims use only. To be completed by employees in Claims Unit who records this document into the County's accounting system.

35 Pre-set formulas. No need to enter, value will show up automatically.

Attachment A

For travel with more than one week or business meal for large group, use second and/or third page to enter required information.

County of Santa Clara

Trip/Business Meal Expense Voucher

1 ☐ Advance Request ☐ Final Accounting & Reimbursement Claim

SAP Document Number 34 Attachment A

Travel Authorization No.	Vendor No.	Doc. Date	Doc. Type	Ref.Key
2	3	4	ZT	5
Vendor Name	6			
Address	7			
City	State	Zip		

Indicate Labor Affiliation: 8

☐ 715 ☐ CEMA ☐ Exec. Mgmt

☐ Other (specify)

For Dependent Contractor Only: 33

PO# PO Line#

Name of traveler 9

Reason for travel 10

Destination 11 Departure Date 14 Time

Department name & No. 12 Return Date 15 Time

Contact Person 13 Phone # Regular work hours and days 16

17	Day 1	Day 2	Day 3	Day 4	Day 5	Day 6	Day 7	Total	Total
Date (###/###/###)								Charged	Claimable
P: P-Card or AMEX BTA	P	P	P	P	P	P	P	to P-Card**	
B* Amount paid								0.00	
Claimable/Per Diem									0.00
L* Amount paid	18							0.00	
Claimable/Per Diem									0.00
D* Amount paid								0.00	
Claimable/Per Diem									0.00
Airfare/Trans.								0.00	0.00
Registration Fees	19							0.00	0.00
Car Rental							35	0.00	0.00
Hotel/Lodging								0.00	0.00
Parking	20							0.00	0.00
Telephone								0.00	0.00
21								0.00	0.00
								0.00	0.00
								0.00	0.00
								0.00	0.00
								0.00	0.00

* Meal Type: B=Breakfast L=Lunch D=Dinner

** Also include payment by American Express BTA account.

Add: Mileage Allowance-Total Personal car mileage 23 x 24

Subtotal (inc. p2&3 if applicable) 0.00

Less: Amount charged to P-Card 35 0.00

Less: Expense advance 22 0.00

Air Fare Equivalent 25 0.00

Amount Due/Payable (Total) 35 0.00

Detail meals if meal is claimed for more than one employee/traveler. Include names of all quests entertained. Use additional page if necessary

DATE	Name and Business Relationship of Those Entertained	AMOUNT	TA # COUNTY EMPLOYEE
	26		
Business Purpose:			
Business Purpose:			

G/L ACCT#	COST CENTER	FUND	ORDER	WBS ELEMENT	AMOUNT	EXPENSE LINE ITEM DESCRITION (43)
1		27				28
2						
3						

PAYMENT METHOD SUPPLEMENT (PMS is for Departmental Accounting or Travel Coordinator use only)

(Employees can register for Direct Deposit -ACH, PMS is only needed to have warrant returned to department)

29

I hereby certify under penalty of perjury that the above claim is for expenses that are reasonable and necessary for the performance of my services to the County and such claim is true and correct in accordance with Travel Ordinance A31 and the County's travel policy set forth in the Travel Policy Desk Reference Manual.

CLAIMANT SIGNATURE 30

APPROVER NAME AND SIGNATURE 31

(FOR CLAIMS USE ONLY) I hereby certify that the total amount shown has been audited in accordance to the County's travel policy.

By: 32

County of Santa Clara

Trip/Business Meal Expense Voucher

☐ Advance Request

☒ Final Accounting & Reimbursement Claim

SAP Document Number

Attachment A

Travel Authorization No.	Vendor No.	Doc. Date	Doc. Type	Ref.Key
TA0110-99999	9999999	01/10/06	ZT	F1
Vendor Name John Smith				
Address 70 West Hedding Street				
City	San Jose	State	Ca	Zip 95110

Indicate Labor Affiliation:

☐ 715 ☒ CEMA ☐ Exec. Mgmt

☐ Other (specify) _____

For Dependent Contractor Only:

PO# _____ PO Line# _____

Name of traveler John Smith Means of Travel Air

Reason for travel To attend State Bugdet Committee conference

Destination Washington DC Departure Date 01/04/06 Time 5:00 PM

Department name & No. Controller-Treasurer Dept. 110 Return Date 01/06/06 Time 10:00 PM

Contact Person Mary Jones Phone # 299-9999 Regular work hours and days 8 - 5

Date(##/##/##)		Day 1		Day 2		Day 3		Day 4		Day 5		Day 6		Day 7		Total Charged to P-Card**	Total Claimable
		01/04/06		01/05/06		01/06/06											
P: P-Card or AMEX BTA			P		P		P		P		P		P		P		
B*	Amount paid			8.69		9.25										0.00	
	Claimable/Per Diem			8.69		9.25											17.94
L*	Amount paid															0.00	
	Claimable/Per Diem																0.00
D*	Amount paid	20.32	x	35.00	x	18.85										55.32	
	Claimable/Per Diem	20.32		30.00		18.85											69.17
Airfare/Transport.						395.00	x									395.00	395.00
Registration Fees						85.00										0.00	85.00
Car Rental						85.10	x									85.10	85.10
Hotel/Lodging						261.70	x									261.70	261.70
Parking																0.00	0.00
Telephone						3.50	x									3.50	3.50
SJ Airport Parking						30.00										0.00	30.00
																0.00	0.00
																0.00	0.00

* Meal Type : B=Breakfast L=Lunch D=Dinner

** Also include payment by American Express BTA account.

Subtotal (inc. p2&3 if applicable) 800.62 947.41

Less: Amount charged to P-Card 800.62

Less: Expense advance

Add: Mileage Allowance-Total Personal car mileage Mileage Rate Air Fare Equivalent 0.00

Amount Due/Payable (Total) 146.79

Detail meals if meal is claimed for more than one employee/traveler. Include names of all quests entertained. Use additional page if necessary.

DATE(##/##/##)	Name and Business Relationship of Those Entertained	AMOUNT	TA # COUNTY EMPLOYEE
Business Purpose:			
Business Purpose:			

G/L ACCT#	COST CENTER	FUND	ORDER	WBS ELEMENT	AMOUNT	EXPENSE LINE ITEM DESCRITION (43)
1	5285800				146.79	State Budget Committee conference 1/5/06
2						
3	5285300				0.00	Mileage allowance, including air fare equivalent

PAYMENT METHOD SUPPLEMENT (PMS is for Departmental Accounting or Travel Coordinator use only)

(Employees can register for Direct Deposit -ACH, PMS is only needed to have warrant returns to department)

I hereby certify under penalty of perjury that the above claim is for expenses that are reasonable and necessary for the performance of my services to the County and such claim is true and correct in accordance with Travel Ordinance A31 and the County's Travel Policy set forth in the Travel Policy Desk Reference Manual.

(FOR CLAIMS USE ONLY) I hereby certify that the total amount shown has been audited in accordance to the County's travel policy.

CLAIMANT SIGNATURE _____

By: _____

APPROVER NAME AND SIGNATURE _____

178

County of Santa Clara

Trip/Business Meal Expense Voucher

☐ Advance Request

☐ Final Accounting & Reimbursement Claim

SAP Document Number

Attachment A

Travel Authorization No.	Vendor No.	Doc. Date	Doc. Type	Ref.Key
			ZT	F1
Vendor Name				
Address				
City	State	Zip		

Indicate Labor Affiliation:

☐ 715 ☐ CEMA ☐ Exec. Mgmt

☐ Other (specify) _____

For Dependent Contractor Only:

PO# _____ PO Line# _____

Name of traveler _____ Means of Travel _____

Reason for travel _____

Destination _____

Department name & No. _____

Contact Person _____ Phone # _____

Departure Date _____ Time _____

Return Date _____ Time _____

Regular work hours and days _____

		Day 1	Day 2	Day 3	Day 4	Day 5	Day 6	Day 7	Total Charged to P-Card**	Total Claimable
Date(##/##/##)										
P: P-Card or AMEX BTA		P	P	P	P	P	P	P		
B*	Amount paid									
	Claimable/Per Diem									
L*	Amount paid									
	Claimable/Per Diem									
D*	Amount paid									
	Claimable/Per Diem									
Airfare/Transport.										
Registration Fees										
Car Rental										
Hotel/Lodging										
Parking										
Telephone										

* Meal Type : B=Breakfast L=Lunch D=Dinner

** Also include payment by American Express BTA account.

Subtotal (inc. p2&3 if applicable)

Less: Amount charged to P-Card

Less: Expense advance

Air Fare Equivalent

Amount Due/Payable (Total)

Add: Mileage Allowance-Total Personal car mileage _____x _____

Detail meals if meal is claimed for more than one employee/traveler. Include names of all quests entertained. Use additional page if necessary.

DATE(##/##/##)	Name and Business Relationship of Those Entertained	AMOUNT	TA # COUNTY EMPLOYEE
Business Purpose:			
Business Purpose:			

G/L ACCT#	COST CENTER	FUND	ORDER	WBS ELEMENT	AMOUNT	EXPENSE LINE ITEM DESCRITION (43)
1						
2						
3	5285300				0.00	Mileage allowance, including air fare equivalent

PAYMENT METHOD SUPPLEMENT (PMS is for Departmental Accounting or Travel Coordinator use only)

(Employees can register for Direct Deposit -ACH, PMS is only needed to have warrant returns to department)

I hereby certify under penalty of perjury that the above claim is for expenses that are reasonable and necessary for the performance of my services to the County and such claim is true and correct in accordance with Travel Ordinance A31 and the County's Travel Policy set forth in the Travel Policy Desk Reference Manual.

(FOR CLAIMS USE ONLY) I hereby certify that the total amount shown has been audited in accordance to the County's travel policy.

CLAIMANT SIGNATURE _____

By: _____

APPROVER NAME AND SIGNATURE _____

Date(##/##/##)	Day 8	Day 9	Day 10	Day 11	Day 12	Day 13	Day 14	Total Charged to P-Card	Total Claimable
P: P-Card or AMEX BTA	P	P	P	P	P	P	P		
B* Amount paid								0.00	
Claimable/Per Diem									0.00
L* Amount paid								0.00	
Claimable/Per Diem									0.00
D* Amount paid								0.00	
Claimable/Per Diem									0.00
Airfare/Transport.								0.00	0.00
Registration Fees								0.00	0.00
Car Rental								0.00	0.00
Hotel/Lodging								0.00	0.00
Parking								0.00	0.00
Telephone								0.00	0.00
								0.00	0.00
								0.00	0.00
								0.00	0.00
* Meal Type : B=Breakfast L=Lunch D=Dinner Subtotal								0.00	0.00

Date(##/##/##)	Day 15	Day 16	Day 17	Day 18	Day 19	Day 20	Day 21	Total Charged to P-Card	Total Claimable
P: P-Card or AMEX BTA	P	P	P	P	P	P	P		
B* Amount paid								0.00	
Claimable/Per Diem									0.00
L* Amount paid								0.00	
Claimable/Per Diem									0.00
D* Amount paid								0.00	
Claimable/Per Diem									0.00
Airfare/Transport.								0.00	0.00
Registration Fees								0.00	0.00
Car Rental								0.00	0.00
Hotel/Lodging								0.00	0.00
Parking								0.00	0.00
Telephone								0.00	0.00
								0.00	0.00
								0.00	0.00
								0.00	0.00
* Meal Type : B=Breakfast L=Lunch D=Dinner Subtotal								0.00	0.00

Detail meals if meal is claimed for more than one employee/traveler. Include names of all quests entertained

DATE (##/##/##)	Name and Business Relationship of Those Entertained	AMOUNT	TA # COUNTY EMPLOYEE
Business Purpose:			
Business Purpose:			
Business Purpose:			
Business Purpose:			
Business Purpose:			
Business Purpose:			
Business Purpose:			

Date(##/##/##)		Day 22	Day 23	Day 24	Day 25	Day 26	Day 27	Day 28	Total Charged to P-Card	Total Claimable	
P: P-Card or AMEX BTA		P	P	P	P	P	P	P			
B*	Amount paid								0.00		
	Claimable/Per Diem									0.00	
L*	Amount paid								0.00		
	Claimable/Per Diem									0.00	
D*	Amount paid								0.00		
	Claimable/Per Diem									0.00	
Airfare/Transport.									0.00	0.00	
Registration Fees									0.00	0.00	
Car Rental									0.00	0.00	
Hotel/Lodging									0.00	0.00	
Parking									0.00	0.00	
Telephone									0.00	0.00	
									0.00	0.00	
									0.00	0.00	
									0.00	0.00	
* Meal Type : B=Breakfast L=Lunch D=Dinner									Subtotal	0.00	0.00

Date(##/##/##)		Day 29	Day 30	Day 31	Day 32	Day 33	Day 34	Day 35	Total Charged to P-Card	Total Claimable	
P: P-Card or AMEX BTA		P	P	P	P	P	P	P			
B*	Amount paid								0.00		
	Claimable/Per Diem									0.00	
L*	Amount paid								0.00		
	Claimable/Per Diem									0.00	
D*	Amount paid								0.00		
	Claimable/Per Diem									0.00	
Airfare/Transport.									0.00	0.00	
Registration Fees									0.00	0.00	
Car Rental									0.00	0.00	
Hotel/Lodging									0.00	0.00	
Parking									0.00	0.00	
Telephone									0.00	0.00	
									0.00	0.00	
									0.00	0.00	
									0.00	0.00	
* Meal Type : B=Breakfast L=Lunch D=Dinner									Subtotal	0.00	0.00

Detail meals if meal is claimed for more than one employee/traveler. Include names of all quests entertained

DATE (##/##/##)	Name and Business Relationship of Those Entertained	AMOUNT	TA # COUNTY EMPLOYEE
Business Purpose:			
Business Purpose:			
Business Purpose:			
Business Purpose:			
Business Purpose:			

County of Santa Clara
REIMBURSEMENT ON EXTENDED TRAVEL FOR SATURDAY NIGHT STAYOVER
FORM INSTRUCTION

See Travel Policy Desk Reference Manual and Sample Form attached to this file.

- 1 Traveler's department name, date the form was completed, name of the traveler, traveler's contact phone number, city and state of the destination for this trip, and departure date and return date.
- 2 Name of the person who provided the price quote for the airfares.
- 3 The travel agency or the company s/he is affiliated with.
- 4 The date the airfare prices quoted.
- 5 (a) - Airfare price quoted if traveler is returning on the same week.
- 6 (b) - Airfare price quoted if traveler is extending the trip over Saturday night.
- 7 (d) - The additional number of days/nights and amount cost per day/night for lodging if the traveler extends the trip.
- 8 (d) - Total lodging cost, number of days times cost per date.
- 9 (e) - Additional cost of meals for the traveler to extend the trip, per diem rates unless receipts submitted. See maximum rates allowed.
- 10 (f) - Other additional costs for the traveler to extend the trip (e.g. car rental, parking fee at the hotel, parking fee at the airport); refer to the Travel Policy Desk Reference Manual for reimbursable expenses. Enter total cost per category.
- 11 (g) - Paid time cost, straight or overtime based on hourly salary if traveler is paid for extended time.
- 12 This is a formula, the amount calculated will be the additional amount the County will reimburse to the traveler to extend the trip.

County of Santa Clara Attachment A
REIMBURSEMENT ON EXTENDED TRAVEL FOR SATURDAY NIGHT STAYOVER

INSTRUCTIONAL FORM

Department: 1 Date Completed: _____
Employee: _____ Telephone: _____
Destination: _____ Date of Trip: _____

Cost of Airfare:

Prices quoted by 2 (name)
of 3 (travel agency/airline)
on 4 (date)

(a) Based on immediate departure and return itinerary (direct route, Y-Cal rate if available) **5**
\$ _____
(b) Based on "Saturday Night Stayover" itinerary (including extra destinations, if applicable) **6**
\$ _____
(c) Cost Savings [(a) minus (b)] *\$ **0.00**

* If (b) exceeds (a) or (c) is negative, stop here. No extended travel costs are reimbursable. Employee should make separate billing arrangements with travel agency for extra airfare costs.

Additional Cost of Extended Travel: 7

(d) Lodging (_____ days x \$ _____ per day) **8**
\$ **0.00**
(e) Meals _____ **9**
\$ _____
(f) Other miscellaneous expenses (itemize)

_____ **10**
\$ **0.00**
(g) Paid time (if not charged to vacation or holiday) **11**
\$ **0.00**
(h) Total Additional Costs [(d) + (e) + (f) + (g)] \$ **0.00**

Maximum Extended Travel Amount Reimbursable:

Extended travel is reimbursable only if
(a) exceeds (b) or (c) is a positive amount.
If (c) is greater than (h), enter amount from (h),
otherwise, enter amount from (c) **12**
\$ **0.00**

County of Santa Clara
REIMBURSEMENT ON EXTENDED TRAVEL FOR SATURDAY NIGHT STAYOVER

Attachment A

SAMPLE

Department: Controller-Treasurer Date Completed: 1/20/2006
Employee: Cathy Thomas Telephone: 299-1234
Destination: Dallas, Texas Date of Trip: 1/9/06 - 1/13/06

Cost of Airfare:

Prices quoted by Marina Chavarria (name)
of Giselle's Travel (travel agency/airline)
on 1/4/2006 (date)

(a) Based on immediate departure and return itinerary
(direct route, Y-Cal rate if available) \$ 600.00

(b) Based on "Saturday Night Stayover" itinerary
(including extra destinations, if applicable) \$ 410.00

(c) Cost Savings [(a) minus (b)] *\$ 190.00

* If (b) exceeds (a) or (c) is negative, stop here. No extended travel costs are reimbursable. Employee should make separate billing arrangements with travel agency for extra airfare costs.

Additional Cost of Extended Travel:

(d) Lodging (1 days x \$ 114.69 per day) \$ 114.69

(e) Meals Per Diem \$ 30.00

(f) Other miscellaneous expenses (itemize)

<u>Car rental</u>	\$ <u>40.00</u>	
<u>Parking at hotel</u>	\$ <u>15.00</u>	
<u>Parking at SJ Airport</u>	\$ <u>15.00</u>	
	\$ <u>70.00</u>	

(g) Paid time (if not charged to vacation or holiday) \$ 0.00

(h) Total Additional Costs [(d) + (e) + (f) + (g)] \$ 214.69

Maximum Extended Travel Amount Reimbursable:

Extended travel is reimbursable only if
(a) exceeds (b) or (c) is a positive amount.
If (c) is greater than (h), enter amount from (h),
otherwise, enter amount from (c) \$ 190.00

County of Santa Clara Attachment A
REIMBURSEMENT ON EXTENDED TRAVEL FOR SATURDAY NIGHT STAYOVER

Department: _____ Date Completed: _____
Employee: _____ Telephone: _____
Destination: _____ Date of Trip: _____

Cost of Airfare:

Prices quoted by _____ (name)
of _____ (travel agency/airline)
on _____ (date)

(a) Based on immediate departure and return itinerary
(direct route, Y-Cal rate if available) \$ _____

(b) Based on "Saturday Night Stayover" itinerary
(including extra destinations, if applicable) \$ _____

(c) Cost Savings [(a) minus (b)] *\$ 0.00

* If (b) exceeds (a) or (c) is negative, stop here. No extended travel costs are reimbursable. Employee should make separate billing arrangements with travel agency for extra airfare costs.

Additional Cost of Extended Travel:

(d) Lodging (_____ days x \$ _____ per day) \$ 0.00

(e) Meals _____ \$ _____

(f) Other miscellaneous expenses (itemize)

_____ \$ _____

_____ \$ _____

_____ \$ _____

_____ \$ _____ \$ 0.00

(g) Paid time (if not charged to vacation or holiday) \$ 0.00

(h) Total Additional Costs [(d) + (e) + (f) + (g)] \$ 0.00

Maximum Extended Travel Amount Reimbursable:

Extended travel is reimbursable only if
(a) exceeds (b) or (c) is a positive amount.
If (c) is greater than (h), enter amount from (h),
otherwise, enter amount from (c) \$ 0.00

**County of Santa Clara
TRAVEL EXCEPTIONS
FORM INSTRUCTION**

Attachment A

See Travel Policy Desk Reference Manual and Sample Form attached to this file.

- 1 Name of the traveler.
- 2 Traveler's business telephone number.
- 3 Traveler's department name and department number.
- 4 Departure date and return date.
- 5 City and State of destination for this trip.
- 6 Reason for the travel or the purpose to travel.
- 7 Check applicable box*, if Other is checked, explain; one exception per request.
- 8 Cost amount of the exception.
- 9 Give detailed explanation to describe the exception.
- 10 Provide justification for this exception.
- 11 Check applicable box(s)*
- 12 Sign and date the completed form.
- 13 Forward the completed form with Trip Expense Voucher and supporting documents to Supervisor for review and initial. Note, Supervisor should also review and approve the Trip Expense Voucher.
- 14 Supervisor forwards the package to Department Head to review and initial.
- 15 Depending on the traveler's position, the Approving Official will be one of the four stated below. Fill in the required information: name, title, telephone number, signature, comment, and forward to Finance Agency Director for recommendation.
 - Chair of The Board of Supervisors for Board members, Board staffs and Board Appointees.
 - Vice-Board Chair for the Board Chair.
 - Agency/Department Head for their agencies/departments.
 - County Executive for Board appointee staff, commissions, Agency/Department Heads, other elected officials, elected official-staff, and in all other cases as needed.Under no condition may any County official or employee approve his/her own exception request.
- 16 Finance Agency Director reviews, signs, and states recommendation, comment and forwards to Claims Unit in the Controller-Treasurer Department if exception request is allowed or sends package back to Traveler's department if exception request is rejected.

*When completing the form on-line, left click on the mouse to check or uncheck the box.

INSTRUCTIONAL FORM

County of Santa Clara
TRAVEL EXCEPTIONS FORM

Attachment A

Employee Name: _____ 1 Phone: _____ 2

Department Name & Number: _____ 3

Date(s) of Trip : _____ 4 Destination: _____ 5

Purpose of Trip: _____ 6

I am requesting for a Travel Exception to be approved for (Check one): _____ 7

☐ Meal☐ Lodging☐ Car Rental☐ Air Fare☐ Other: _____

Total Exception Dollar Amount: _____ 8

Exception (Describe in detail): _____ 9

Reason for Exception (Describe in detail and attach any related documentation):

10

Exception Principle (Check one or more, attach any related documentation): _____ 11

☐ To serve the business interest of the County☐ To observe an established or expected protocol at a specified event☐ To avoid a severe hardship or inconvenience☐ To respond to an emergency situation

Employee Signature: _____ 12 Date: _____

Supervisor's Initial: _____ 13 Department Head's Initial: _____ 14

Approving Official: _____ 15

Title: _____ Telephone Number: _____

Approving Official Signature: _____ Date: _____

Comment: _____

Finance Agency Director: _____ 16

Finance Agency Dir. Signature: _____ Date: _____

Finance Agency Director Recommendation: ☐ Exception Allowed ☐ Exception Rejected

Comment: _____

SAMPLE

County of Santa Clara
TRAVEL EXCEPTIONS FORM

Attachment A

Employee Name: Cathy Thomas Phone: 299-1234

Department Name & Number: Controller-Treasurer, 110

Date(s) of Trip : 1/9/06 - 1/13/06 Destination: Dallas, Texas

Purpose of Trip: To attend State Budget Committee Winter Conference

I am requesting for a Travel Exception to be approved for (Check one):

☒ Meal ☐ Lodging ☐ Car Rental ☐ Air Fare ☐ Other: _____

Total Exception Dollar Amount: \$75.00

Exception (Describe in detail): Maximum dinner allowance is \$30, paid \$75 for the banquet on 1/12/06

Reason for Exception (Describe in detail and attach any related documentation):

1/12/06 dinner, only attended 5 of 10 days of conference. 5 day conference registration fee did not include banquet. Necessary to attend banquet to receive the SBCC annual award.

Exception Principle (Check one or more):

☐ To serve the business interest of the County ☒ To observe an established or expected protocol at a specified event
☐ To avoid a severe hardship or inconvenience ☐ To respond to an emergency situation

Employee Signature: _____ Date: _____

Supervisor's Initial: _____ Department Head's Initial: _____

Approving Official: _____

Title: _____ Telephone Number: _____

Approving Official Signature: _____ Date: _____

Comment: _____

Finance Agency Director: _____

Finance Agency Dir. Signature: _____ Date: _____

Finance Agency Director Recommendation: ☐ Exception Allowed ☐ Exception Rejected

Comment: _____

County of Santa Clara
TRAVEL EXCEPTIONS FORM

Attachment A

Employee Name: _____ Phone: _____

Department Name & Number: _____

Date(s) of Trip : _____ Destination: _____

Purpose of Trip: _____

I am requesting for a Travel Exception to be approved for (Check one):

☐ Meal ☐ Lodging ☐ Car Rental ☐ Air Fare ☐ Other: _____

Total Exception Dollar Amount: _____

Exception (Describe in detail): _____

Reason for Exception (Describe in detail and attach any related documentation):

Exception Principle (Check one or more, attach any related documentation):

☐ To serve the business interest of the County ☐ To observe an established or expected protocol at a specified event
☐ To avoid a severe hardship or inconvenience ☐ To respond to an emergency situation

Employee Signature: _____ Date: _____

Supervisor's Initial: _____ Department Head's Initial: _____
.....

Approving Official: _____

Title: _____ Telephone Number: _____

Approving Official Signature: _____ Date: _____

Comment: _____
.....

Finance Agency Director: _____

Finance Agency Dir. Signature: _____ Date: _____

Finance Agency Director Recommendation: ☐ Exception Allowed ☐ Exception Rejected

Comment: _____

**EXEMPTION CERTIFICATE FOR GOVERNMENT AGENCIES
(HOTEL/MOTEL TRANSIENT OCCUPANCY TAX WAIVER - TOT)
GUIDELINES and FORM INSTRUCTION**

Participation by operators is strictly voluntary.

The transient occupancy tax waiver only applies to travel within the State of California.

A separate exemption certificate is required for each occupancy and for each employee.

Hotel may not accept this certificate unless the officer or employee presenting it shows satisfactory credentials or some form of identification showing affiliation with the County (an employee identification card or imprinted business card).

- 1 Date the form was completed.
- 2 Name and address of the hotel/motel for traveler's lodging.
- 3 Date(s) of the lodging.
- 4 Total amount on the bill.
- 5 Traveler's Agency or Department name.
- 6 Traveler's work address.
- 7 Name of the traveler.
- 8 The city where the hotel/motel resides.
- 9 Signature of traveler and date of signature.

COUNTY OF SANTA CLARA

INSTRUCTIONAL FORM

**EXEMPTION CERTIFICATE FOR GOVERNMENT AGENCIES
(HOTEL/MOTEL TRANSIENT OCCUPANCY TAX WAIVER)**

***HOTEL/MOTEL OPERATOR: RETAIN THIS WAIVER FOR YOUR FILES TO SUBSTANTIATE YOUR
REPORTS. PARTICIPATION BY OPERATORS IS STRICTLY VOLUNTARY***

DATE EXECUTED

1

HOTEL/MOTEL NAME

2

TO:

HOTEL/MOTEL ADDRESS (Number, Street, City, State, ZIP Code)

This is to certify that I, the undersigned traveler, am a representative or employee of the Government agency/department indicated below; that the charges for the occupancy at the above establishment on the dates set forth below have been, or will be paid for by the County of Santa Clara; and that such charges are incurred in the performance of my official duties as a representative or employee of the County of Santa Clara.

OCCUPANCY DATE(S)

3

AMOUNT PAID

4

COUNTY AGENCY/DEPARTMENT NAME

5

HEADQUARTERS ADDRESS

6

TRAVELER'S NAME (Printed or Typed)

7

I hereby declare under the penalty of perjury that the foregoing statements are true and correct.

EXECUTED AT: (City)

8

, CALIFORNIA

TRAVELER'S SIGNATURE

9

DATE SIGNED

COUNTY OF SANTA CLARA

SAMPLE

**EXEMPTION CERTIFICATE FOR GOVERNMENT AGENCIES
(HOTEL/MOTEL TRANSIENT OCCUPANCY TAX WAIVER)**

***HOTEL/MOTEL OPERATOR: RETAIN THIS WAIVER FOR YOUR FILES TO SUBSTANTIATE YOUR
REPORTS. PARTICIPATION BY OPERATORS IS STRICTLY VOLUNTARY***

DATE EXECUTED

January 30, 2006

HOTEL/MOTEL NAME

DOUBLE TREE HOTEL

TO:

HOTEL/MOTEL ADDRESS (Number, Street, City, State, ZIP Code)

1515 HOTEL CIRCLE SOUTH, SAN DIEGO, CA 92108

This is to certify that I, the undersigned traveler, am a representative or employee of the Government agency/department indicated below; that the charges for the occupancy at the above establishment on the dates set forth below have been, or will be paid for by the County of Santa Clara; and that such charges are incurred in the performance of my official duties as a representative or employee of the County of Santa Clara.

OCCUPANCY DATE(S)

1/30/06 - 1/31/06

AMOUNT PAID

\$252.00

COUNTY AGENCY/DEPARTMENT NAME

FINANCE AGENCY

HEADQUARTERS ADDRESS

70 WEST HEDDING STREET, EAST WING, 2ND FLOOR, SAN JOSE, CA 95110

TRAVELER'S NAME (Printed or Typed)

John Smith

I hereby declare under the penalty of perjury that the foregoing statements are true and correct.

EXECUTED AT: (City)

SAN DIEGO

, CALIFORNIA

TRAVELER'S SIGNATURE

John Smith

DATE SIGNED

January 30, 2006

COUNTY OF SANTA CLARA

**HOTEL/MOTEL TRANSIENT OCCUPANCY TAX WAIVER
(EXEMPTION CERTIFICATE FOR GOVERNMENT AGENCIES)**

***HOTEL/MOTEL OPERATOR: RETAIN THIS WAIVER FOR YOUR FILES TO SUBSTANTIATE YOUR
REPORTS. PARTICIPATION BY OPERATORS IS STRICTLY VOLUNTARY***

DATE EXECUTED

HOTEL/MOTEL NAME

TO: HOTEL/MOTEL ADDRESS (Number, Street, City, State, ZIP Code)

This is to certify that I, the undersigned traveler, am a representative or employee of the Government agency/department indicated below; that the charges for the occupancy at the above establishment on the dates set forth below have been, or will be paid for by the County of Santa Clara; and that such charges are incurred in the performance of my official duties as a representative or employee of the County of Santa Clara.

OCCUPANCY DATE(S)

AMOUNT PAID

COUNTY AGENCY/DEPARTMENT NAME

HEADQUARTERS ADDRESS

TRAVELER'S NAME (Printed or Typed)

I hereby declare under the penalty of perjury that the foregoing statements are true and correct.

EXECUTED AT: (City)

, CALIFORNIA

TRAVELER'S SIGNATURE

DATE SIGNED

INSTRUCTIONAL FORM

County of Santa Clara

NON-TRAVEL RELATED MILEAGE REIMBURSEMENT FORM

Budget Unit/Dept#: (1)	Auto License #: (3)
Name: (2)	Period Covered by Claim: (4)
Address:	Headquarters (Work Location): (5)

Date	Origin & Destination Address Purpose of Trip	Miles Claimed
(6)	(7)	(8)

Employee ID Number	TCN/WDN (5)	Seq (2)	Pay Code	Total From Page 2	(9)
(11)	(12)		MI	Total Miles Claimed	(10)

Employee Certification & Departmental Approval
 I hereby certify under penalty of perjury that the above trips were necessary in the performance of my duty. Claim is hereby made for mileage as itemized above. I also herein certify that none of the mileage claimed was driven on personal business. Falsifying this report will be cause for dismissal.

Total Miles Claimed:	Mileage Rate:	Total \$ Amount:
(13)	(14)	(15)

Claimant:	Date:
(16)	(16)

Approved By: (17)

For Dependent Contractor Only:

Purchase Order Number (18)

Purchase Order Line Number

Payment Method Supplement

I hereby certify that the total amount shown has been entered into TCS or SAP as an expenditure from the named individual.

By: (19)

Date Entered:

Pay Period Entered or

SAP Document Number:

SAMPLE

County of Santa Clara

Attachment A

NON-TRAVEL RELATED MILEAGE REIMBURSEMENT FORM

Budget Unit/Dept#: 0110	Auto License #: 4LUV732
Name: <i>John Doe</i>	Period Covered by Claim: <i>1/1/2004 to 1/31/2004</i>
Address: <i>2345 Bon Bon Dr., San Jose</i>	Headquarters (Work Location): <i>70 W. Hedding St.</i>

Date	Origin & Destination Address Purpose of Trip	Miles Claimed
1/2/2004	To & From 70 W. Hedding - GSA, 1555 Berger Drive, Bldg 2, County Procurement Card meeting (2 miles each way)	4
1/5/2004	To & From 70 W. Hedding - Parks & Recreation Dept., 298 Garden Hill Drive, Los Gatos, Procurement Card Audit (10 miles each way)	20
1/6/2004	To & From 70 W. Hedding - Medical Examiner, 850 Thornton Way, San Jose, Procurement Card Audit (5 miles each way)	10
1/7/2004	To & From Social Service Agency, 10 Senter Road, EBT project meeting (10 miles each way)	20

Employee ID Number	TCN/WDN (5)	Seq (2)	Pay Code	Total From Page 2	0
12345	11010		MI	Total Miles Claimed	54

Employee Certification & Departmental Approval
 I hereby certify under penalty of perjury that the above trips were necessary in the performance of my duty. Claim is hereby made for mileage as itemized above. I also herein certify that none of the mileage claimed was driven on personal business. Falsifying this report will be cause for dismissal.

Total Miles Claimed:	Mileage Rate:	Total \$ Amount:
54	\$0.375	\$20.25

Claimant: <i>John Doe's Signature</i>	Date: <i>1/31/2004</i>
------------------------------------------	---------------------------

Approved By:

Manager's Signature

For Dependent Contractor Only:

Purchase Order Number	_____
Purchase Order Line Number	_____
Payment Method Supplement	_____

I hereby certify that the total amount shown has been entered into TCS or SAP as an expenditure from the named individual.

By: _____

Date Entered: _____

Pay Period Entered or _____

SAP Document Number: _____

SAMPLE

County of Santa Clara

Attachment A

NON-TRAVEL RELATED MILEAGE REIMBURSEMENT FORM

Budget Unit/Dept#:	Auto License #:
Name:	Period Covered by Claim:
Address:	Headquarters (Work Location):

Date	Origin & Destination Address Purpose of Trip	Miles Claimed

Employee ID Number	TCN/WDN (5)	Seq (2)	Pay Code	Total From Page 2	0
			MI	Total Miles Claimed	0

Employee Certification & Departmental Approval

I hereby certify under penalty of perjury that the above trips were necessary in the performance of my duty. Claim is hereby made for mileage as itemized above. I also herein certify that none of the mileage claimed was driven on personal business. Falsifying this report will be cause for dismissal.

Total Miles Claimed:	Mileage Rate:	Total \$ Amount:
0		\$0.00

Claimant:	Date:
-----------	-------

Approved By: _____

For Dependent Contractor Only:

Purchase Order Number	_____
Purchase Order Line Number	_____
Payment Method Supplement	_____

I hereby certify that the total amount shown has been entered into TCS or SAP as an expenditure from the named individual.

By: _____

Date Entered: _____

Pay Period Entered or _____

SAP Document Number: _____

SANTA CLARA COUNTY - VEHICLE ACCIDENT / INCIDENT REPORT

PLEASE PRINT - Fill out Immediately

DRIVER

NAME OF EMPLOYEE (First, Middle, Last)			SOCIAL SECURITY #		WORK PHONE # ()		HOME PHONE # ()	
DRIVERS LICENSE NUMBER		CLASS	RESTRICTIONS ON DRIVERS LICENSE. IF NONE, CHECK BOX <input type="checkbox"/>			LENGTH OF COUNTY SERVICE		DATE OF BIRTH
AGENCY/DEPARTMENT			DIVISION, SECTION, ETC.			WORK ADDRESS		
CHECK ONE <input type="checkbox"/> COUNTY EMPLOYEE <input type="checkbox"/> EXTRA HELP <input type="checkbox"/> VOLUNTEER <input type="checkbox"/> OTHER (DESCRIBE)								

VEHICLE INFORMATION

COUNTY VEHICLE NUMBER		VEHICLE LICENSE PLATE NUMBER		VEHICLE YEAR	PRIVATE VEHICLE MAKE		MODEL / TYPE		YEAR	LICENSE NO.
TYPE OF VEHICLE ASSIGNMENT: <input type="checkbox"/> DEPARTMENTAL <input type="checkbox"/> POOL <input type="checkbox"/> PERM/INDIVIDUAL					REGISTERED OWNER OF VEHICLE		WORK PHONE NUMBER ()		HOME PHONE NUMBER ()	
MAKE		MODEL/TYPE			STREET NUMBER AND NAME		CITY		STATE	ZIP
PRESENT LOCATION OF VEHICLE: <input type="checkbox"/> IN OPERATION <input type="checkbox"/> GSA GARAGE <input type="checkbox"/> OTHER					INSURANCE COMPANY			POLICY NUMBER		
DAMAGE TO YOUR (OR THE COUNTY) VEHICLE <input type="checkbox"/> NONE <input type="checkbox"/> MINOR <input type="checkbox"/> MAJOR <input type="checkbox"/> DRIVEN <input type="checkbox"/> TOWED FROM SCENE										
DESCRIBE:										
WHERE CAN VEHICLE BE SEEN:										

ACCIDENT INFORMATION

PURPOSE OF TRIP											
DATE OF INCIDENT		TIME <input type="checkbox"/> AM <input type="checkbox"/> PM		LOCATION OF INCIDENT					LIST NEAREST CROSS STREET		CITY
CALL POLICE (911) FOR ALL PROPERTY DAMAGE OR INJURY ACCIDENTS. CALL SHERIFF'S OFFICE IN ALL CASES AT: 299-2311				WAS ACCIDENT REPORT MADE BY POLICE? <input type="checkbox"/> YES <input type="checkbox"/> NO				ACCIDENT CASE NUMBER			
COUNTY DEFENSIVE DRIVER TRAINING CLASSES ATTENDED WITHIN THE PAST FIVE YEARS: <input type="checkbox"/> NONE <input type="checkbox"/> VIDEO <input type="checkbox"/> LECTURE <input type="checkbox"/> BEHIND THE WHEEL <input type="checkbox"/> OTHER											
DATE LAST ATTENDED:											

OTHER VEHICLE/DRIVER

NAME OF OTHER DRIVER			DRIVERS LICENSE NUMBER		WORK PHONE NUMBER		HOME PHONE NUMBER		DATE OF BIRTH	
STREET NUMBER AND NAME				CITY		STATE			ZIP	
REGISTERED OWNER OF VEHICLE (IF OTHER THAN DRIVER)				INSURANCE COMPANY				POLICY NUMBER		
STREET NUMBER AND NAME				CITY		STATE			ZIP	
VEHICLE LICENSE PLATE NUMBER			VEHICLE YEAR		MAKE		MODEL/TYPE			
DAMAGE TO OTHER VEHICLE/PROPERTY <input type="checkbox"/> NONE <input type="checkbox"/> MINOR <input type="checkbox"/> MAJOR <input type="checkbox"/> DRIVEN <input type="checkbox"/> TOWED FROM SCENE										
DESCRIBE:										

INJURIES

(CIRCLE ONE) SEX	EXTENT OF INJURY (Check one)						INJURED WAS (Check one)					
	FATAL INJURY		SEVERE WOUND	VISIBLE INJURIES	COMPLAINT OF PAIN	DRIVER		PASS.	PED.	BICYCLIST	OTHER	
	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	M / F											
INJURED PERSON'S NAME <input type="checkbox"/> COUNTY EMPLOYEE <input type="checkbox"/> OTHER					BIRTH DATE		PHONE NUMBERS W() H()					
STREET NUMBER AND NAME				CITY		STATE			ZIP			
DESCRIBE INJURY												
M / F <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>												
INJURED PERSON'S NAME <input type="checkbox"/> COUNTY EMPLOYEE <input type="checkbox"/> OTHER					BIRTH DATE		PHONE NUMBERS W() H()					
STREET NUMBER AND NAME				CITY		STATE			ZIP			
DESCRIBE INJURY												
M / F <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>												
INJURED PERSON'S NAME <input type="checkbox"/> COUNTY EMPLOYEE <input type="checkbox"/> OTHER					BIRTH DATE		PHONE NUMBERS W() H()					
STREET NUMBER AND NAME				CITY		STATE			ZIP			
DESCRIBE INJURY												

WITNESSES

WITNESS NAME <input type="checkbox"/> COUNTY EMPLOYEE <input type="checkbox"/> OTHER					BIRTH DATE		PHONE NUMBERS W() H()				
STREET NUMBER AND NAME				CITY		STATE			ZIP		
WITNESS NAME <input type="checkbox"/> COUNTY EMPLOYEE <input type="checkbox"/> OTHER					BIRTH DATE		PHONE NUMBERS W() H()				
STREET NUMBER AND NAME				CITY		STATE			ZIP		

Supervisor: Review this report with employee to determine completeness. Keep a copy for your department and forward the original to the County Insurance/Claims Division. List employee's Budget Unit # _____, Index Code # _____ and Employee ID# _____.

WEATHER

1

CLEAR

2

CLOUDY

3

RAINING

4

FOG

5

WIND

6

OTHER

ROADWAY SURFACE

D

DRY

I

WET

S

SNOWY-ICY

W

SLIPPERY (MUD, OIL, ETC.)

TYPE OF ROAD

1

FREEWAY/EXPRESSWAY

2

RURAL

3

HILLS

4

PRIVATE PROPERTY

RIGHT OF WAY CONTROLS

F

CONTROLS FUNCTIONING

NF

CONTROLS NOT FUNCTIONING

NP

NO CONTROLS PRESENT

0

CONTROLS OBSCURED

LIGHTING

D

DAYLIGHT

DD

DUSK-DAWN

DL

DARK-STREET LIGHTS

DN

DARK-NO STREET LIGHTS

TYPE OF COLLISION

BS

BROADSIDE

HD

HEAD-ON

HO

HIT OBJECT

OT

OVERTURNED

RE

REAR END

SS

SIDESWIPE

AP

AUTO/PEDESTRIAN

0

OTHER

MOVEMENT PRECEDING COLLISION

1

2

3

4

BK

BACKING

CL

CHANGING LANES

LT

MAKING LEFT TURN

0

OTHER

PS

PROCEEDING STRAIGHT

RO

RAN OFF ROAD

RT

MAKING RIGHT TURN

ST

STOPPED

WW

TRAVELING WRONG WAY

SPEED LIMIT: _____ MPH

YOUR SPEED: _____ MPH

LEGEND

YOUR VEHICLE #1

FIXED OBJECT

OTHER VEHICLE #2-4

RAILROAD

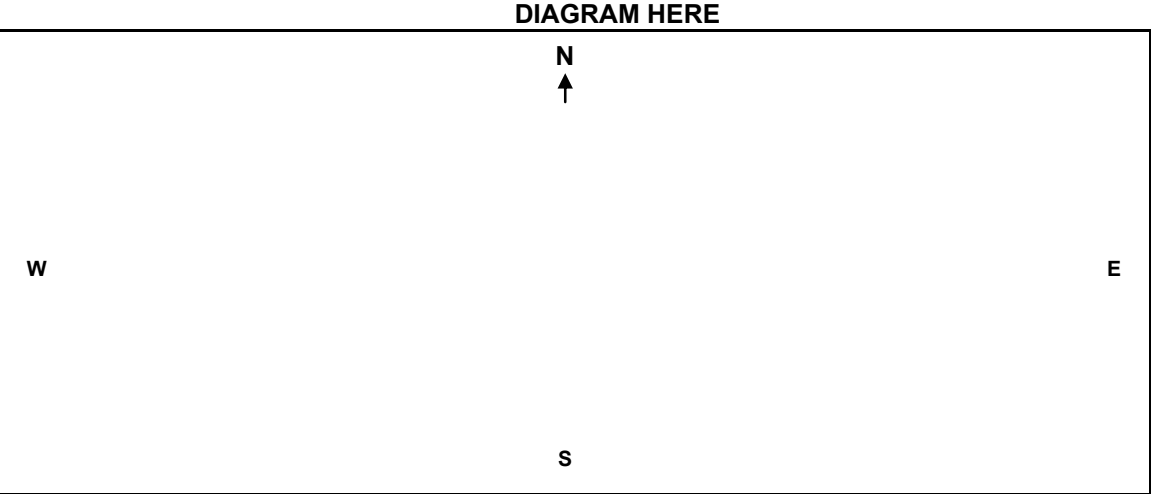
POINT OF IMPACT

MOTORCYCLE OR BIKE

STOP SIGN

SIGNAL

Attachment A



STATEMENT:

I CERTIFY THAT THE INFORMATION PRESENTED IN THIS REPORT IS, TO THE BEST OF MY KNOWLEDGE, TRUE AND CORRECT.

SIGNATURE OF

SIGNATURE OF

DATE:

COUNTY EMPLOYEE:

IMMEDIATE SUPERVISOR:

Supervisor

Supervisor's Name

Phone Number:

(Print):

COUNTY OF SANTA CLARA
VEHICLE ACCIDENT / INCIDENT REPORT

Attachment A

WHAT TO DO IN CASE OF AN ACCIDENT?

EMPLOYEE / DRIVER:

- Do not move your vehicle unless:
 - The accident is minor and the traffic is heavy.
 - Your vehicle represents a serious hazard to other vehicles.
- Find out if anyone is injured.
- Set flares or other warning devices (four-way flashers, etc.).
- Call **911** for all Injury and/or property damage accidents.
(Police will decide if they will respond.)
- AND**, call Sheriff's Department for all injury or property damage accidents. (Sheriff will decide if they will respond.)
Phone # **299-2311**
- Obtain witness information.
- Do not discuss the accident with anyone except:
 - The investigating police officer.
 - The County Insurance Adjuster/Sheriff.
 - Your supervisor.
- Do **not** admit responsibility / liability for the accident.
- Sign nothing except the Police Accident Report and a citation, if necessary.
- Complete entire accident report by the end of your work day and take it to your supervisor.
- Employees injured on their job should advise their supervisor to notify the Workers' Compensation Department.

SUPERVISOR:

Submit this report to ESA Risk Management, INSURANCE
DIVISION, 2310 N. First Street, Suite 203
San Jose, Ca 95131 or FAX to **441-4341**:

- a. Immediately if accident involves a serious personal injury.
- b. Within 24 hours in case of a minor (all other) accident(s), or on the first working day after a weekend or holiday.
- c. **Call 441-4340 immediately if this is an injury or major accident.**
- d. Immediately report all employee injuries to the Workers' Comp. Department.

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Ordinances enacted through January 13, 2009

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Division A31 TRAVEL □ □

- Sec. A31-1. Authorization of travel
- Sec. A31-1.1. Travel Policy Desk Reference Manual
- Sec. A31-2. Reimbursement authorized; maximum
- Sec. A31-3. Meals for persons providing services without compensation, County employees whose duties require attendance at meetings
- Sec. A31-4. Intergovernmental representation
- Sec. A31-7. Advance of funds generally
- Sec. A31-7.1. Advancement and reimbursement of funds for employees required to transport prisoners
- Sec. A31-8. Claims for expenses
- Sec. A31-9. Authority to use private conveyance generally
- Sec. A31-10. Authority to private conveyance in emergency
- Sec. A31-11. Reimbursement for use of private conveyance
- Sec. A31-12. Insurance when private conveyance used

Division A31 □ TRAVEL

Sec. A31-1. Authorization of travel.

- (a) Each member of the Board of Supervisors is authorized to travel within and without the boundaries of the County and state on County business. Travel shall be approved as provided in the Travel Policy Desk Reference Manual.
- (b) Any other person traveling for County purposes shall obtain authorization as provided in the Travel Policy Desk Reference Manual prior to travel on official County business.
- (c) It shall be the traveling employee's responsibility to know the general intent of the travel policies, exercise reasonable and prudent judgment relative to County business travel and to request reimbursement for travel expenses consistent with these policies. County Board members, Board appointees, other elected officials, the County Executive, agency/department heads, and department heads shall have primary authority for travel authorization, and the Controller shall have final approval authority on the compliance, appropriateness and reasonableness of travel reimbursement requests.

(Code 1954, § 3.1.4-1; Ord. No. NS-300.31, § 1, 5-26-58; Ord. No. NS-300.51, §

1, 9-19-60; Ord. No. NS-300.65, § 1, 10-15-62; Ord. No. NS-300.173, § 1, 2-26-73; Ord. No. NS-300.17, § 7, 7-18-73; Ord. No. NS-300.189, § 1, 5-31-74; Ord. No. NS-300.249, § 1, 10-11-77; Ord. No. NS-300.569, § I, 4-25-95; Ord. No. NS-300.707, § 1, 3-25-03)

Sec. A31-1.1. Travel Policy Desk Reference Manual.

(a) Travel policies and principles will be summarized in the County Administrative Policy and Procedures Manual and will be set out in detail in the Travel Policy Desk Reference Manual. The Travel Policy Desk Reference Manual will provide the policy's purpose, objectives and guiding principles. It will also describe responsibilities, required approvals, spending and reimbursement limits and shall describe both allowed and disallowed travel expenses. The desk reference manual will also describe standards for exceptions, claims procedures and timelines for submitting travel claims.

(b) The County Controller is authorized to maintain, review and update these travel policies and desk reference manual in accordance with required changes and not less than once every two years. Any major revisions or changes to the travel policies, principles, rules and guidelines shall be approved by the Board of Supervisors.

(Ord. No. NS-300.707, § 2, 3-25-03)

Sec. A31-2. Reimbursement authorized; maximum.

Any person traveling on authorized County business shall be reimbursed in accordance with this division for actual and necessary expenses incurred for mileage, transportation, lodging and meals, in addition to their regular compensation. The maximum amounts of such reimbursement shall be established in the Travel Policy Desk Reference Manual, subject to amendment by the County Controller and/or Board of Supervisors.

(Code 1954, § 3.1.4-2; Ord. No. NS-300.31, § 1, 5-26-58; Ord. No. NS-300.65, § 2, 10-15-62; Ord. No. NS-300.74, § 1, 11-2-64; Ord. No. NS-300.123, § 1, 9-23-68; Ord. No. NS-300.173, § 2, 2-26-73; Ord. No. NS-300.176, § 1, 7-3-73; Ord. No. NS-300.189, § 2, 5-31-74; Ord. No. NS-300.248, § 1, 8-16-77; Ord. No. NS-300.301, § 1, 7-31-79; Ord. No. NS-300.342, § 1, 8-4-81; Ord. No. NS-300.398, § 1, 10-8-85; Ord. No. NS-304.119, § 1, 9-10-91; Ord. No. NS-300.488, § 1, 10-22-91; Ord. No. NS-300.569, § II, 4-25-95; Ord. No. NS-300.707, § 3, 3-25-03)

Editor's note--Section 2 of Ord. No. NS-300.488 declared the ordinance effective July 22, 1991.

Sec. A31-3. Meals for persons providing services without compensation,

County employees whose duties require attendance at meetings.

(a) The chairperson of the Board of Supervisors, the Board of Supervisors or the County Executive, or their designee, shall have the right to authorize meals or reimburse the cost of meals for any person, group, appointive board or commission providing services to the County without compensation, and to any County employee assigned to assist. All meals authorized must be for a meeting relating to County business.

(b) The County Executive or designee may authorize reasonable expenditures for meals provided in conjunction with authorized and appropriate staff development and staff training functions.

(c) Any person representing the County at any meeting shall be reimbursed the actual cost of meals purchased at the meeting when there is no choice in the price of said meals.

(Code 1954, § 3.1.4-2.1; Ord. No. NS-300.59, § 1, 5-7-62; Ord. No. NS-300.74, § 2, 11-2-64; Ord. No. NS-300.113, § 1, 11-13-67; Ord. No. NS-300.569, § III, 4-25-95; Ord. No. NS-300.707, § 4, 3-25-03)

Sec. A31-4. Intergovernmental representation.

(a) When, pursuant to Government Code § 50023, the Board of Supervisors by resolution designates a representative to maintain an office in Washington, D.C. or Sacramento, California, to attend the State Legislature or Congress and any committees thereof, to meet with legislators or legislators-elect, or to meet with representatives of executive or administrative agencies of the state or federal government or local governments, such representative is authorized to incur any expense for or reasonably related to providing breakfast, luncheon and dinner conferences, discussions and meetings about the authorized subject matter subject to the limitations that such expenses shall not exceed the following amounts:

(1) For a representative assigned to Washington, D.C.--\$1,000.00 a month.

(2) For a representative assigned to Sacramento, California--\$300.00 a month.

(b) Claims for reimbursement for these expenses must state that they were incurred pursuant to this section and must identify the date and amount of the expenditure. A statement about the subject matter of the conference, meeting or appearance shall also be included in the claim for reimbursement if the expense for a single such conference or meeting exceeds \$200.00.

(Ord. No. NS-300.170, § 1, 1-9-73; Ord. No. NS-300.569, § IV, 4-25-95; Ord. No.

NS-300.707, § 5, 3-25-03)

Editor's note--Ord. No. NS-300.569, § IV, adopted Apr. 24, 1995, repealed former § A31-4 which pertained to expenses of persons on extended assignment outside of County, and renumbered former § A31-4.5 as § A31-4.

Sec. A31-5. Reserved.

Editor's note--Ord. No. NS-300.569, § V, adopted Apr. 24, 1995, repealed former § A31-5 which pertained to reimbursement for meals at meetings where price fixed.

Sec. A31-6. Reserved.

Editor's note--Ord. No. NS-300.189, § 3, adopted May 31, 1974, amended this Code by repealing former § A31-6 containing provisions relative to the maximum expense allowable for conventions and conferences. Said former § A31-6 was derived from: Code 1954, § 3.1.4-3; Ord. No. NS-300.15, § 1, adopted Jan. 16, 1956; Ord. No. NS-300.31, § 1, adopted May 26, 1958; Ord. No. NS-300.51, § 1, adopted Sept. 19, 1960; and Ord. No. NS-300.173, § 4, adopted Feb. 26, 1973.

Sec. A31-7. Advance of funds generally.

(a) Whenever a County employee or other person traveling on County business requires an advance of funds for traveling expenses, and where these expenses are not paid directly by the County and the traveler does not have a County procurement card (P-Card), the traveler must submit a written request for an advance to the Controller. A warrant in the appropriate amount shall be issued if the request has been approved as provided in the Travel Policy Desk Reference Manual.

(b) Travel advances must be settled with the Controller by filing a trip expense report within 21 days after return. The policies and procedures for reporting and recovery of travel advances are set out in the Travel Policy Desk Reference Manual.

(Code 1954, § 3.1.4-4; Ord. No. NS-300.51, § 1, 9-19-60; Ord. No. NS-300.123, § 2, 9-23-68; Ord. No. NS-300.173, § 5, 2-26-73; Ord. No. NS-300.176, § 2, 7-3-73; Ord. No. NS-300.569, § VI, 4-25-95; Ord. No. NS-300.707, § 6, 3-25-03)

Sec. A31-7.1. Advancement and reimbursement of funds for employees required to transport prisoners.

Notwithstanding any other provision of this Code, persons employed by the County and assigned to the transportation of prisoners requiring travel out of the

State of California shall be allowed full advancement for anticipated actual and necessary expenditures for mileage, transportation, lodging and meal expenses otherwise allowable for themselves and their prisoners. Reimbursement allowance for such expenditures shall be in accordance with rules and regulations of the California State Board of Control governing such travel.

(Ord. No. NS-300.238, § 1, 1-11-77; Ord. No. NS-300.415, § 10, 6-25-87; Ord. No. NS-300.569, § VII, 4-25-95; Ord. No. NS-300.707, § 7, 3-25-03)

Editor's note--Ord. No. NS-300.569, § VII, adopted Apr. 24, 1995, repealed former § A31-7.1 which pertained to other advances, and renumbered former § A31-7.2 as § A31-7.1.

Sec. A31-8. Claims for expenses.

Before any reasonable and necessary travel expenses are paid to any person traveling on County business, a County trip expense report must be completed in compliance with the guidelines in the Travel Policy Desk Reference Manual.

(Code 1954, § 3.1.4-5; Ord. No. NS-300.31, § 1, 5-26-58; Ord. No. NS-300.569, § VIII, 4-25-95; Ord. No. NS-300.707, § 8, 3-25-03)

Sec. A31-9. Authority to use private conveyance generally.

An officer or employee traveling on County business may use personal transportation in lieu of common carrier service, provided that all County requirements concerning vehicles are met, as provided in the County Administrative Policies and Procedures Manual and Travel Policy Desk Reference Manual. In addition, the Director of Risk Management shall have the authority to revoke a County traveler's County driver permit.

(Code 1954, § 3.1.4-6; Ord. No. NS-300.36, § 5, 12-1-58; Ord. No. NS-300.87, § 3, 12-20-65; Ord. No. NS-300.146, § 1, 12-29-70; Ord. No. NS-300.569, § IX, 4-25-95; Ord. No. NS-300.707, § 9, 3-25-03)

Secs. A31-9.1--A31-9.4. Reserved.

Sec. A31-9.5. Reserved.

Editor's note--Ord. No. NS-300.569, § X, adopted Apr. 25, 1995, repealed former § A31-9.5 which pertained to assigned County vehicles.

Sec. A31-10. Authority to private conveyance in emergency.

In case of any emergency, the head of any office, department or institution may authorize a subordinate officer or employee to use a privately-owned automobile, motorcycle, motorized land conveyance, airplane, truck or trailer in the performance of their duties without first obtaining authorization from the Director of Risk Management. In presenting a claim for traveling expenses so incurred, however, the claimant shall provide verification of the emergency from the head of the office, department or institution.

(Code 1954, § 3.1.4-7; Ord. No. NS-300.146, § 2, 12-29-70; Ord. No. NS-300.569, § XI, 4-25-95)

Sec. A31-11. Reimbursement for use of private conveyance.

(a) Any officer or employee of the County who has been authorized to travel on County business by use of a privately-owned automobile or truck shall be reimbursed for the actual miles traveled. Effective September 1, 2000, the rate of reimbursement shall be equal to the "standard mileage rate" for auto expenses established by the federal government as the maximum tax-exempt mileage rate. Thereafter, the County rate of reimbursement shall be adjusted on the first day of the month that any change in the federal government "standard mileage rate" is effective.

The phrase "actual miles traveled" shall be defined as all miles driven on County business. However, no mileage reimbursement shall be paid for miles traveled to the first field or work location of the day from the worker's place of residence or from the last field or work location of the day to the worker's place of residence, unless the miles traveled exceeds the distance normally traveled by the worker during his/her normal home-to-work commute. In that case, the worker may claim reimbursement for only the added mileage which exceeds the normal home-to-work mileage.

In addition, for officers and employees not eligible for overtime compensation, compensatory time off, or other remuneration, "actual miles traveled" includes:

(1) The mileage to and from home and the work location if the presence of the officer or employee is required on a scheduled day off.

(2) The daily commute mileage resulting from more than one daily trip to and from home and a work location when the presence of the officer or employee is required before or after regular work hours.

(b) Reimbursement for all travel shall be claimed in accordance with policies and procedures set forth in the County Administrative Policies and Procedures Manual and the Travel Policy Desk Reference Manual.

(Code 1954, § 3.1.4-8; Ord. No. NS-300.26, § 1, 12-30-57; Ord. No. NS-300.40, § 1, 6-29-59; Ord. No. NS-300.65, § 3, 10-15-62; Ord. No. NS-300.146, § 3, 12-29-70; Ord. No. NS-300.176, § 3, 7-3-73; Ord. No. NS-300.181, § 1, 3-26-74; Ord. No. NS-300.231, § 1, 10-26-76; Ord. No. NS-300.297, § 1, 7-9-79; Ord. No. NS-300.334, § 1, 3-16-81; Ord. No. NS-300.343, § 1, 8-4-81; Ord. No. NS-300.398, § 2, 10-8-85; Ord. No. NS-300.569, § XII, 4-25-95; Ord. No. NS-300.592, § I, 1-14-97; Ord. No. NS-300.640, 9-12-00; Ord. No. NS-300.707, § 10, 3-25-03)

Sec. A31-12. Insurance when private conveyance used.

Except as otherwise provided by the Director of Risk Management, every officer or employee authorized to use a privately-owned automobile, motorcycle, motorized land conveyance or truck on County business shall maintain a policy of motor vehicle liability insurance in accordance with California Vehicle Code § 16451. The officer or employee shall provide the head of their office, department or institution with not less than ten days' written notice prior to the expiration, termination or material change of such policy, and shall deliver a copy of the policy to the Director upon request.

(Code 1954, § 3.1.4-9; Ord. No. NS-300.36, § 5, 12-1-58; Ord. No. NS-300.87, § 4, 12-20-65; Ord. No. NS-300.103, § 1, 11-21-66; Ord. No. NS-300.140, § 1, 7-7-70; Ord. No. NS-300.146, § 4, 12-29-70; Ord. No. NS-300.569, § XIII, 4-25-95)

Secs. A31-13--A31-17. Reserved.

Editor's note--Ord. No. NS-300.569, §§ XIV--XVIII, adopted Apr. 25, 1995, repealed former §§ A31-13--A31-17, which pertained to exemption from insurance; using uninsured vehicle, proof of insurance; records of private conveyance use, review, revocation of authorization; payment for out-of-county trials; and payment for out-of-county inspections.

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Results of Survey of Large CA Counties

Overall

	San Francisco	San Diego	Los Angeles	Fresno	San Bernardino	Orange	Santa Clara
Approximately how many full-time equivalent (FTE) positions work for your County?							
	30,000	17,189	90,000	7,500	18,224	18,000	15,200
Considering all methods of payment and all departments, approximately how much money did your County spend on employee travel in FY 2008-09? This question is not meant to include fleet or mileage reimbursement costs used in the normal course of business, but to encompass hotels, airfare, car rentals, travel meals, conference costs, etc.							
	\$ 3.4 million	\$ 2.5 million	Approximately \$17.3 million	\$ 1,222,411	\$8,972,028 -Actual \$10,351,922 -Bud- geted, includes mandated travel	\$1.3 million	over \$2 million

Results of Survey of Large CA Counties

Attachment C

General Travel Provisions	San Francisco	San Diego	Los Angeles	Fresno	San Bernardino	Orange	Santa Clara
Which of the following expenses would NOT be permissible County expenditures for County employees under your County travel policy? This question is meant to apply to general employees, not elected staff and Board appointees, such as the County Executive or County Administrator. (Check ALL that apply)							
Expenses for attending conferences in foreign countries					X	X	
Expenses for attending conferences in other states within the continental U.S.							
Expenses for attending conferences in Alaska or Hawaii						X	
Resort fees			X		X	X	
Hotels or conferences in which alcohol is included in the room rate or registration fees, either as an all-inclusive resort or as an open bar	X	X	X	X	X	X	X
Payment for any tips for meals			X				
Payment for any tips for porters							
Payment for any tips for housekeeping staff			X				
Payment for internet connections at hotels			X				
Valet parking expenses when self parking is available	X	X	X			X	
Room service meals							
Airline charges for checked bags (1st bag)							
Airline charges for checked bags (2nd or more bags)	X		X				
Bank fees charged for converting U.S. payments into foreign currency			X			X	
More than one hotel room for married employees on the same trip			X	X	X	X	X
More than one rental vehicle for married employees on the same trip	X		X	X	X	X	X

Results of Survey of Large CA Counties

General Travel Provisions	San Francisco	San Diego	Los Angeles	Fresno	San Bernardino	Orange	Santa Clara
Payment for lodging for a single employee when the base hotel rate excluding taxes exceeds \$400 per night	X		X				
Travel expenses for persons speaking or presenting at conferences							
Hotel rooms exceeding the lowest advertised conference room group rate	X						
Hotel room upgrades	X	X	X		X	X	X
Late check out fees at hotels	X		X				
Travel agent fees when traveler uses non-County contracted agent	X		X			X	X
If it does not increase County costs, are County employees (non-elected staff) permitted to bring family members or friends on trips with them?							
	Yes	Yes	Yes	Yes	Yes	Yes	Yes
If it does not increase County costs, are County employees (non-elected staff) permitted to vacation in locations where they have been sent for training or work purposes? For example, if an employee has been sent to a conference in Hawaii for three days, may the employee then stay at his or her own expense for additional days?							
	Yes	Yes	Yes	Yes	Yes	Yes	Yes

Results of Survey of Large CA Counties

General Travel Provisions		San Francisco	San Diego	Los Angeles	Fresno	San Bernardino	Orange	Santa Clara
If your County pays to send an employee to a conference or training program, does the County require proof of attendance in order to pay each day's expenses?								
	Yes	No			No		No	
It depends (please specify criteria)		It depends on the internal policies within each department	Each County department may have specific policies on proof of attendance.					Controller's Office requires copies of registration and agenda; and departments are responsible for insurance of attendance.
If an employee in your County was sent at County expense to a conference that began on Monday and ended on Wednesday, would the County pay for the hotel and meal expenses of the employee if the employee did not attend the conference on Tuesday?								
	No	No			Yes		No	
It depends (please specify conditions such as source of funds, employee's position, bargaining agreement, etc.)			Each County department may have specific policies on reimbursement for attending conferences.					Most conferences are paid as package fee with no option to get lower price by elimination 1 or 2 meals.

Results of Survey of Large CA Counties

General Travel Provisions	San Francisco	San Diego	Los Angeles	Fresno	San Bernardino	Orange	Santa Clara
Are there labor contracts or ordinances in your County that contain negotiated or specified amounts for (or in practice used for) travel specifically, or for travel in connection with educational or professional development?							
	Yes	Yes		Yes	Yes	No	Yes
If there are "educational or professional development" funds, are there specific criteria for use of these amounts? For example, are the funds restricted to tuition reimbursement or conference registration expenses?							
Funds are restricted to specific educational or professional development purposes	X			X	X	X	
There are no criteria for use of negotiated educational or professional development funds							
Other (please specify)		Depends on the internal policies of each department					Have restriction but may not be particularly specific

Results of Survey of Large CA Counties

Physician Travel							
Does your County operate a hospital?	San Francisco Yes	San Diego Yes	Los Angeles Yes	Fresno No	San Bernardino Yes	Orange No	Santa Clara Yes
Which of the following would you say best describes the travel situation with your County's hospital physicians?							
They COMMONLY travel at County expense to conferences in Hawaii, Alaska, the East Coast or overseas, with total conference costs exceeding \$2,500 per physician per trip.							X
They OCCASIONALLY travel at County expense to conferences in Hawaii, Alaska, the East Coast or overseas, with total conference costs exceeding \$2,500 per physician per trip.							
They INFREQUENTLY travel at County expense to conferences in Hawaii, Alaska, the East Coast or overseas with total conference costs exceeding \$2,500 per physician per trip.					X		
They NEVER travel at County expense to conferences in Hawaii, Alaska, the East Coast or overseas with total conference costs exceeding \$2,500 per physician per trip.							
Are any of your hospital's physicians provided with INDIVIDUAL funds of specified amounts of money for educational or professional development expenses?							
					Yes		Yes

Physician Travel		San Francisco	San Diego	Los Angeles	Fresno	San Bernardino	Orange	Santa Clara
If physicians have designated funds for educational or professional development, is it possible for physicians to use any or all of these funds to pay for travel expenses, such as airfare, rental cars, hotels and meals?								
						No		Yes
If not, do physicians have access to separate INDIVIDUAL funds designated specifically for travel?								
						No		
Approximately how many physicians at your hospital have access to INDIVIDUAL funds that may be used for travel expenses? This includes designated travel funds and/or designated educational or professional development funds, if they can be used on travel.								
None						X		
Less than 10								
Between 11 and 50								
Between 51 and 250								
Between 251 and 450								X
Between 451 and 650								
Between 651 and 850								
Between 851 and 1,050								
Between 1,051 and 1,250								
Between 1,251 and 1,450								
More than 1,450								
In TOTAL, what is the MAXIMUM designated sum that your County provides to EACH of your hospital's physicians ANNUALLY for travel expenses? This includes designated travel funds and/or designated educational or professional development funds, if they can be used on travel.								
\$0						X		
Less than \$500 each								
Between \$500 and \$1,500 each								
Between \$1,501 and \$2,500 each								
Between \$2,501 and \$3,500 each								
Between \$3,501 and \$4,500 each								X
Between \$4,501 and \$5,500 each								
Between \$5,501 and \$6,500 each								
More than \$6,500								

Results of Survey of Large CA Counties

Physician Travel		San Francisco	San Diego	Los Angeles	Fresno	San Bernardino	Orange	Santa Clara
If a physician has INDIVIDUAL funds that may be spent on travel expenses and he/she does not expend all funds in a given year, may the physician roll the funds over from one year to the next?								
						No		
If a physician may roll over funds that may be used on travel expenses from one year to the next, what is the MAXIMUM amount that the physician may have at his/her disposal at any given time?								
Open-Ended Response								
Whether using designated travel funds, designated educational or professional development funds, or undesignated hospital funds, which of the following types of physician expenses are reimbursable by your County? (Check ALL that apply)								
Luxury hotels (4-5 star) and resorts (charging resort fees) within the continental United States								X
Airfare within the continental United States			X			X		X
Luxury hotels (4-5 star) and resorts (charging resort fees) in Hawaii								X
Airfare to Hawaii			X					X
Luxury hotels (4-5 star) and resorts (charging resort fees) in foreign countries								X
Airfare to foreign countries			X					X

Results of Survey of Large CA Counties

Physician Travel		San Francisco	San Diego	Los Angeles	Fresno	San Bernardino	Orange	Santa Clara
If two of your County's physicians are married to each other, and they attend the same conference, would they each be permitted to rent a vehicle at County expense?								
		Yes				No		No
If two of your County's physicians are married to each other, and they attend the same conference, would they each be permitted to rent a hotel room at County expense?								
		No				No		No
Have the physicians been exempted from any of the County's travel policies by agreement or practice?								
						No		Yes
						Not exempted, but each bargaining unit has its own terms...amounts allowed for reimbursement		Hotels, transportation, airfare booking, and meals.
Please specify exemptions								
If your County provides funds for physicians' educational or professional development, do your County's policies define how the funds may be used?								
						Yes		

Results of Survey of Large CA Counties

Physician Travel	San Francisco	San Diego	Los Angeles	Fresno	San Bernardino	Orange	Santa Clara
Which of the following expenditures are NOT permitted by your County with regard to physicians traveling to conferences? (Check ALL that apply)							
Overnight lodging on Friday for an out-of-state conference that begins Monday		X					X
Overnight lodging on Saturday for an out-of-state conference that begins on Monday		X					X
Overnight lodging on Sunday for an out-of-state conference that begins on Monday morning							
Overnight lodging on Sunday for an out-of-state conference that begins on Monday afternoon							
Overnight lodging on the last day of an out-of-state conference, if the conference ends before noon							
Overnight lodging the day after the last day of an out-of-state conference, if the conference ends after noon							
Overnight lodging on a mid-conference day when the physician does not actually attend the conference on that day		X					
Hotel rooms exceeding the lowest advertised conference group rate							

Travel Arrangements Payments							
	San Francisco	San Diego	Los Angeles	Fresno	San Bernardino	Orange	Santa Clara
How are travel arrangements made in your County?							
Most travelers make their own arrangements for hotels, airfare, rental cars, etc. directly or through a County-contracted travel agency.	X			X			
Most departments have designated staff whose job duties include making travel arrangements, either directly, or through a County contracted travel agency.		X	X		X	X	X
Other (please specify)							
Which methods may be used in your County to pay for travel expenses, including hotels, airfare, conference registrations, meals, car rentals, etc? (Check ALL that apply)							
County-issued credit cards (p-cards)		X	X	X	X	X	X
Pre-travel advances to the employee	X		X	X	X	X	X
Pre-travel advances to vendors (such as hotels)	X	X	X	X	X		X
Direct pay codes	X	X	X				X
After-the-fact reimbursement of expenses paid out of pocket by the traveler	X	X	X	X	X	X	X
Other (please specify)			Not all County departments utilize p-cards.				

Results of Survey of Large CA Counties

Attachment C

Travel Arrangements Payments							
	San Francisco	San Diego	Los Angeles	Fresno	San Bernardino	Orange	Santa Clara
Of these methods, which would you say is the PRIMARY method of payment for travel expenses in your County?							
All methods are used frequently							X
Most travel expenses (in terms of dollar amount) are paid by advances to the employee or vendor				X			
Most travel expenses (in terms of dollar amount) are paid through reimbursement of actual expenses incurred by the traveler based on receipts					X	X	
Most travel expenses (in terms of dollar amount) are paid through purchasing cards issued by the County							
Most travel expenses (in terms of dollar amount) are paid through "direct pay" codes	X		X				
Other (please specify)		Airfare paid via county's contracted travel agency					
Who makes travel PAYMENTS in your County? This question relates only to payments, not to travel arrangements.							
The Controller only		X		X	X	X	
The Controller primarily, and one or two other departments with significant travel							X
Some other arrangement (please specify)	Department submits entry and Controller's audit documentation then approve		The Auditor-Controller primarily makes travel payments.				

Credit Cards

	San Francisco	San Diego	Los Angeles	Fresno	San Bernardino	Orange	Santa Clara
Are any employees given County credit cards with which they may pay for travel costs, such as hotels or car rentals? This question is not meant to include "fuel cards".							
	No	No	Yes	Yes	Yes	Yes	Yes
Approximately how many employees Countywide are assigned County credit cards that may be used for travel expenses such as hotels, meals or car rentals? Please do not include cards that are assigned exclusively for fuel purchases.							
None							
50 or fewer			X	X			
Between 51 and 100							
Between 101 and 200						X	
Between 201 and 300							
Between 301 and 400							
Between 401 and 500							
Between 501 and 600							
Between 601 and 700							
Between 701 and 800							X
Between 801 and 900					X		
Between 901 and 1,000							
Between 1,001 and 2,000							
Between 2,001 and 3,000							
Between 3,001 and 4,000							
More than 4,000							
Who is eligible for a County credit card that may be used for travel expenses such as hotels and meals? (Check ALL that apply)							
None							
Senior officials (elected board members, department heads, etc.)				X	X	X	X
All or most management level staff					X		X
Persons who travel very frequently (such as Probation Officers assigned to visit group home placements)					X	X	X
Anyone who travels may be issued a card							
Other (please specify)					Department procurement and admin staff responsible for purchasing low value items	deputy purchasing agents	

Credit Cards

	San Francisco	San Diego	Los Angeles	Fresno	San Bernardino	Orange	Santa Clara
When can the County credit cards be used for travel expenses? (Check ALL that apply)							
Cards can be used anytime for any type of travel expense				X		X	X
Cards can only be used for minor expenses							
Cards can only be used for major expenses							
Cards can only be used when an advance cannot be processed							
Cards can only be used for specific types of expenses (i.e., meals, but not hotels)							
Other (please specify)					Basic limit up to \$3,000 without Board approval - individual card limits are established by the department approving official - commodity controls are in place form each individual card		also use for some small \$ purchases
Does your County require employees to submit actual receipts (not photocopies) for all expenses charged on County credit cards, regardless of the dollar amount?							
				No	Yes	Yes	Yes

Credit Cards

	San Francisco	San Diego	Los Angeles	Fresno	San Bernardino	Orange	Santa Clara
In your County, how often does it occur that administrative staff centrally or in departments must seek out reimbursement to the County from individual employees for charges under \$10 on County credit cards (P-Cards) for expenses that are not reimbursable under County policy? For instance, if your County has a policy limiting tips, how often must someone attempt to collect small amounts of money for tip overages from P-Card users?							
Administrative staff FREQUENTLY must collect reimbursement from County employees for small, unauthorized P-Card charges.					X		X
Administrative staff SOMETIMES must collect reimbursement from County employees for small, unauthorized P-Card charges.							
Administrative staff OCCASIONALLY must collect reimbursement from County employees for small, unauthorized P-Card charges.							
Administrative staff RARELY must collect reimbursement from County employees for small, unauthorized P-Card charges.				X		X	
Administrative staff NEVER must collect reimbursement from County employees for small, unauthorized P-Card charges.							

Advances

	San Francisco	San Diego	Los Angeles	Fresno	San Bernardino	Orange	Santa Clara
Does your County issue advances for travel expenses to any employees or vendors?	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Which employees in your County may receive advances in their own name to pay for travel expenses? (Check ALL that apply)							
Any traveling employee		X		X		X	
Only certain senior-level employees (such as managers or department heads)							
Employees whose estimated expenses are over or under a certain dollar amount	X						
Employees conducting certain types of travel (such as out-of-state)							
			Per County policy, providing advances to travelers is not recommended ; however, each department may have established policies related to advances				Only to EE without P card and requested an advance.
Please specify criteria	Over \$1,000 with justification						
Which expenses does your County pay for with advances to vendors? (Check ALL that apply)							
Airfare	X			X		X	X
Hotel	X	X		X		X	X
Car rental	X					X	
Meals	X					X	X
Registration fees or tuition expenses	X	X		X	X	X	X
Other (please specify)			Occasionally advances are given depending on scenario				

Results of Survey of Large CA Counties

Meals

	San Francisco	San Diego	Los Angeles	Fresno	San Bernardino	Orange	Santa Clara
How are meal expenses reimbursed in your County?							
Actual meal expenses with receipts are reimbursed. There is no maximum and no per diem.						X	
There is a single meal per diem for the ENTIRE day, covering breakfast, lunch and dinner, and no receipts are required or processed.	X						
There is a single meal per diem for the ENTIRE day, covering breakfast, lunch and dinner, but receipts must be furnished in order for the traveler to receive reimbursement at their rate.							
There are separate per diems for EACH of the three meals, and receipts are not required or processed.				X			
There are separate per diems for EACH of the three meals, but receipts must be furnished in order to qualify for reimbursement at these rates.							
Meal per diems WITHOUT receipts are one amount; per diems WITH actual receipts are a higher amount.					X		X
Meals are included in an overall DAILY per diem that includes other expenses, such as hotels.							
Other San Diego: Per Diem on meals are based on GSA per diem rates - internal policies within each department delegates whether or not receipts are required							
Other Los Angeles: The County has specific reimbursement amounts for each of the three meals and does not require receipts; however, each department may have additional requirements for reimbursement which may include providing receipts.							

Meals

	San Francisco	San Diego	Los Angeles	Fresno	San Bernardino	Orange	Santa Clara
If a traveler has NO receipts, what is the reimbursement provided for each meal? If the rate varies by location, please indicate the maximum and minimum range by meal. If the per diem is for an entire day's meals, without a breakdown by type of meal, please list the amount or range.							
No reimbursement is provided if there are no receipts						Limited to \$75 per day	
Breakfast				\$ 7.00	\$ 6.00		\$ 7.00
Lunch				\$ 9.00	\$ 9.00		\$ 8.00
Dinner				\$ 18.00	\$ 19.00		\$ 15.00
Day				\$ 34.00	\$ 34.00		
If the traveler has ACTUAL receipts, what is the reimbursement cap for each meal (or day, if that is your County's policy)? If it's a range depending on location, please specify the range.							
Breakfast			\$ 11.50	high cost areas 9.00	General members \$11, higher if approved by department head and justification is provided... "high cost area" Exempt is reimbursed at actual	reasonable and necessary	\$ 14.00
Lunch			\$ 15.00	\$ 12.00	General members \$15, higher if approved by department head and justification is provided... "high cost area" Exempt is reimbursed at actual	reasonable and necessary	\$ 16.00

Results of Survey of Large CA Counties

Attachment C

Meals

	San Francisco	San Diego	Los Angeles	Fresno	San Bernardino	Orange	Santa Clara
Dinner			\$ 37.50	\$ 21.00	General members \$24, higher if approved by department head and justification is provided... "high cost area" Exempt is reimbursed at actual	reasonable and necessary	\$ 30.00
Day			\$ 64.00	\$ 42.00	General members \$50, higher if approved by department head and justification is provided... "high cost area" Exempt is reimbursed at actual	reasonable and necessary	
If there is a specific basis for your meal reimbursement amounts, please identify the basis (i.e., CONUS, etc.).							
			Based on annual Consumer Price Index (CPI) adj.	High cost areas are as designated by Fed Pub 1542	Taxable for amount of reimbursement that exceeds CONUS, if applicable (exempt amounts)	actual, reasonable, and necessary	old CONUS for our without receipts reimbursements
How administratively difficult would you say it is to carry out your meal reimbursement policy?							

Results of Survey of Large CA Counties

Meals	San Francisco	San Diego	Los Angeles	Fresno	San Bernardino	Orange	Santa Clara
Processing meal receipts and meal reimbursement payments is EXTREMELY burdensome and time consuming in my County, requiring a large amount of staff time and back and forth with travelers.		X					X
Processing meal receipts and meal reimbursement payments is SOMEWHAT burdensome and time consuming in my County, requiring a good deal of staff time and some back and forth with travelers.					X	X	
Processing meal receipts and meal reimbursement payments is MINIMALLY burdensome and time consuming in my County, requiring modest amount of staff time and inquiries of travelers				X			

Airfare		San Francisco	San Diego	Los Angeles	Fresno	San Bernardino	Orange	Santa Clara
Does your County limit airfare to economy class?								
	Yes		Yes	Yes	Yes	Yes	Yes	Yes
Does your County have a maximum dollar amount that it will pay for airfare generally, or to a given destination?								
	No	No	No	No	No	No	No	No
If yes, what is the maximum dollar amount? If it varies by location, please list the maximum range.								
Has the County established criteria to help employees select a flight?								
	No	No	No	Yes	No	Yes	No	Yes
		Departments travel coordinators book the travel with the agent based on availability of employee and time/date of conference/ meeting begins		Y-CAL or Capacity Controlled (V-CAL) fares are recommended	lowest net county cost option	Very General...Must be lowest cost alternative. If amount is not, justification is required as to why...i.e. only flight available...business only available and scheduling conflict, etc. and must be approved by department head.		thru contract agent who use the state contract for lower fares, if available.
Please specify criteria								
	Request lowest possible fare							

Results of Survey of Large CA Counties

Airfare		San Francisco	San Diego	Los Angeles	Fresno	San Bernardino	Orange	Santa Clara
If no, are flights selected by County-contracted travel agents based on price or other pre-determined criteria?								
	No	No			Yes		Yes	
		Departments travel coordinators book the travel with the agent based on availability of employee and time/date of conference/ meeting begins					lowest available coach fare without circuitous routing	
					lowest net county cost option			
Please specify criteria								
Does the County provide employees with a recommended list of airlines?								
	No	No			No	Yes	No	No

Results of Survey of Large CA Counties

Airfare	San Francisco	San Diego	Los Angeles	Fresno	San Bernardino	Orange	Santa Clara
What is the policy or practice regarding frequent flier miles?							
Frequent flier miles do not accrue because the County exclusively uses discounted fares that are not eligible for miles.							
All employees may retain miles gained through County-purchased travel for their own personal use.	X			X			
No employees may retain miles gained through County-purchased travel for their own personal use; any accrued miles are expended for County travel.							
It varies by department, or by employee status							
Employees who book their own travel may keep the miles.					X	X	
Other (please specify)		We do not have a policy re this at this time					EE may retain miles gained thru County-purchased travel if the airlines happened to have such program.

Results of Survey of Large CA Counties

Hotels							
	San Francisco	San Diego	Los Angeles	Fresno	San Bernardino	Orange	Santa Clara
Does your County cap the reimbursement for hotel rooms based on Federal, State or other rates?							
	Yes	Yes	Yes	No	Yes	No	No
If yes, what is the maximum daily rate and what is it based on? If it varies by location, please list the maximum range.							
	Federal rates based on GSA standards	Based on GSA per diem rates	192 single occupancy; based on annual CPI adj.		General MOU \$75 for mandated travel, but amounts over may be authorized by department head...conference rate is honored		
Has your County established criteria to help employees select a hotel?							
	No	Yes	No	No	Yes	No	Yes
Please specify criteria		County recommends the use of the 'direct pay' hotels			Lowest available cost to the county...MOU		"economical" and book with the conference that may have discounted rate

Hotels	San Francisco	San Diego	Los Angeles	Fresno	San Bernardino	Orange	Santa Clara
If no, are hotels selected by County contracted travel agents based on price or other pre-determined criteria?							
	Yes		Yes	No	No	Yes	
			Typically hotels are selected based on which ones offer rates that are below or equal to the \$192 single occupancy rate.				
		Bases on GSA rates				standard room rates at hotel near destination	
Please specify criteria							
Does your County provide employees with a recommended list of hotels?							
	No	Yes	Yes	No	Yes	No	No
If yes, are the County's recommendations based on hotels that provide a government rate or other discount?							
	Yes	Yes	Yes	No	Yes	No	
					Government shared rate is recommended by not required if lower rate is available, or if higher...justification is required.		
Please specify type of rate or discount							

Rental Cars	San Francisco	San Diego	Los Angeles	Fresno	San Bernardino	Orange	Santa Clara
Does your County cap the cost of renting a car?	No	Yes		No	No	No	No
If yes, what is the maximum daily rate? If it varies by location, please list the maximum range.							
		from \$35- \$50 based on economy/me dium sized cars					
Are employees allowed to purchase fuel through the rental car company or must they fill up before returning the car?							
Can opt to pay for rental car fuel		X		X	X	X	
Must fill up before returning car	X						X
Other (please specify)			County policy recommends the car be refueled before being returned.				
Does your County have a contract with a rental car company?							
	No	Yes	No	No	Yes	Yes	Yes
Please specify company			Utilizes State contract with Enterprise		Enterprise - unless unavailable in area or inventory	Avis	
If yes, must employees rent ONLY from this vendor?							
	No	Yes	No	No	Yes	No	No
Do individual departments have contracts with rental car companies?							
	No	No	No	No	No	No	No

Results of Survey of Large CA Counties

Mileage		San Francisco	San Diego	Los Angeles	Fresno	San Bernardino	Orange	Santa Clara
Does your County allow employees to travel in their personal vehicles?								
	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
If an employee starts a trip from home and uses a personal vehicle, are commute miles deducted from travel miles?								
	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
How much time can elapse before an employee is no longer eligible to claim mileage expenses?								
More than a year				X				
A year			X	X			X	
Reimbursement must be claimed within the						X		X
Six months								
Three months								
A month								
Other (please specify)								

Results of Survey of Large CA Counties

Approval Process	San Francisco	San Diego	Los Angeles	Fresno	San Bernardino	Orange	Santa Clara
Other than for elected officials, when is ADVANCE, WRITTEN authorization required for travel? (Check ALL that apply)							
No advance written authorization is required for any travel							
All travel, including within the County, requires advance written authorization	X			X			
All travel outside of the County's borders requires advance written authorization		X					
All travel outside of a certain number of miles requires advance written authorization					X		
All travel over a certain dollar amount requires advance written authorization							
All overnight travel requires written advance authorization		X					X
All travel requiring an advance requires advance written authorization		X					X
All travel out of state requires advance written authorization							X
All travel out of the continental U.S. requires advance written authorization		X					X
All international travel requires advance written authorization		X				X	X

Results of Survey of Large CA Counties

Approval Process	San Francisco	San Diego	Los Angeles	Fresno	San Bernardino	Orange	Santa Clara
			Some departments set greater internal policies dictating approval procedures		Hybrid - County-wide all out-of-state travel requires authorization, Departments with high mandated travel require authorization outside a certain number of miles		
Other (please specify)							
What type of travel requires the County Executive's or County Administrator's approval? (Check ALL that apply)							
None				X			
All travel, including within the County		X					
All travel outside of the County's borders		X					
All travel outside of a certain number of miles of the County							
All travel over a certain dollar amount							
All overnight travel		X					
All travel requiring an advance		X					
All travel out of state	X	X			X		
All travel out of the continental U.S.		X					X
All international travel		X				X	X
Other (please specify)	X						

Results of Survey of Large CA Counties

Approval Process	San Francisco	San Diego	Los Angeles	Fresno	San Bernardino	Orange	Santa Clara
What type of travel requires the Board of Supervisors' approval? (Check ALL that apply)							
None	X			X		X	
All travel, including within the County							
All travel outside of the County's borders							
All travel outside of a certain number of miles of the County							
All travel over a certain dollar amount							
All overnight travel							
All travel requiring an advance							
All travel out of state							
All travel out of the continental U.S.							
All international travel		X			X		
Other (please specify)		Board of Supervisor's travel needs to be signed by the board of supervisor/himself	The BOS delegated the authority to the Auditor-Controller and Chief Executive Office.				travels for elected officials

Travel Agency	San Francisco	San Diego	Los Angeles	Fresno	San Bernardino	Orange	Santa Clara
Does your County have a contract with one or more travel agencies?							
	Yes	Yes	Yes	No	No	Yes	Yes
What is the name of your primary travel agency?							
			Amex, Sunward, FCm, and TravelStore.				Giselle
	Orientex	Travel Store					
What travel services are booked through the travel agency or agencies and how frequently are these agencies used?							
Airfare	Usually	Usually	Usually			Usually	Always
Hotels	Usually	Rarely	Sometimes			Sometimes	Sometimes
Rental Cars	Usually	Usually	Usually			Sometimes	Sometimes
Other (please specify)							
What fee does your primary agency charge for booking travel arrangements?							
There is no fee							
Fee varies depending on method of booking (phone, internet)							
Fee is \$5 or less							
Fee is \$6-\$10							
Fee is \$11-\$15							X
Fee is \$16-\$20		X				X	
Fee is \$21-\$25							
Fee is more than \$25	X						
What is the approximate annual cost of contracting with the primary travel agency?							
Under \$500,000		X					X
Between \$500,001 and \$1,000,000						X	
Between \$1,000,001 and \$1,500,000							
Between \$1,500,001 and \$2,000,000	X						
Between \$2,000,001 and \$2,500,000							
Between \$2,500,001 and \$3,000,000							
Between \$3,000,001 and \$3,500,000							
Between \$3,500,001 and \$4,000,000							
More than \$4,000,000							

Expense Review		San Francisco	San Diego	Los Angeles	Fresno	San Bernardino	Orange	Santa Clara
Has your County reduced travel expenses in light of the current economic/budget problems?								
	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes
If yes, what cost-reduction measures have been implemented?								
San Francisco	Eliminated out of state travel without approval and overall cut travel budgets							
San Diego	N/A							
Los Angeles	Departments are conducting greater reviews of all business travel.							
Fresno	discretionary department budget reductions							
	Higher level of review and authorization...budget is primary control and all travel expenditures are monitored by the CAO's Office. ACR audits for "Governmental Purpose". Purchasing is researching a central travel agency program							
San Bernardino	Travel budgets have been reduced. Non critical travel to conferences has been restricted.							
Orange	Departments have restricted or reduced travels.							
Santa Clara								
What controls are in place to prevent double payments of airfare, hotel costs, mileage and other travel expenses?								
San Francisco	Must have original receipts for everything.							
San Diego	Invoice Naming Standards in our Oracle Financial system captures duplicate payments							
Los Angeles								
Fresno	Normal departmental and auditor-controller approval/auditing procedures.							
	Individual travel claims are audited for travel dates and cross-referenced to a database for "overlap" and duplication. Procurement Card expenditures are reviewed and authorized at the department level and audited by ACR							
San Bernardino	We require original invoices. System looks for duplicate vendor invoices.							
Orange	Centralized payment for airfares and all travel related claims.							
Santa Clara								
Does your County use an online expense management service, such as Concur?								
	No	No	No	No	No	No	No	No
If yes, what is the annual cost of using the online service?								

No officer or employee of the county shall be compensated by fees. All fees collected by such officers or employees shall be deposited in the county treasury.

Section 710. Whenever any officer or employee is authorized by the Board of Supervisors or County Executive to travel, the officer or employee shall be reimbursed for actual and necessary expenditures for mileage, transportation, lodging and meals. The maximum price to be paid for mileage, transportation, lodging and meals may be fixed by agreement with a recognized employee organization but such matters shall be fixed by ordinance for management employees and shall be uniform for all such employees including elected county officers.

Section 711. The Board of Supervisors shall provide for the retirement and pension of county officers and employees or contract for such service.

Section 712.¹⁶ Except as otherwise provided in this Charter, elective and appointive officers and employees serving with compensation are prohibited from engaging in any private practice or business during the regular business hours specified for the performance of their duties and during such hours they shall devote all their time to the duties of their respective positions. This section shall not apply to members of the Board of

¹⁶ Section 712: Amended and ratified by the Voters November 3, 1998.

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U.S. General Services Administration

FY 10 Meals and Incidental Expenses (M&IE) Breakdown**Additional Contacts For**
[Travel Management Policy](#)

The following tables show the breakdown of continental breakfast/breakfast, lunch, and dinner components of the maximum daily reimbursement (per diem) rates for meals and incidental expenses while on travel. **The M&IE rates differ by travel location. View the per diem rate for your primary destination to determine which M&IE rates apply.** Refer to Section 301-11.18 of the Federal Travel Regulation for guidance on deducting these amounts from your per diem reimbursement claims for meals furnished to you by the government.

NOTE: You must view the per diem rate for your primary destination to determine which M&IE rates apply.

FY10 M&IE Breakdown

The M&IE rates differ by travel location. View the <u>per diem rate</u> for your primary destination to determine which M&IE rates apply.						
M&IE Total	\$46	\$51	\$56	\$61	\$66	\$71
Continental Breakfast/ Breakfast	7	8	9	10	11	12
Lunch	11	12	13	15	16	18
Dinner	23	26	29	31	34	36
Incidentals	5	5	5	5	5	5

The shortcut to this page is www.gsa.gov/mie.

FY2010 Domestic Per Diem Rates - Effective October 1, 2009							
STATE	Primary Destination	County	Season Begin Date	Season End Date	Lodging	M&IE	Total
	Standard CONUS Rate applies to all destinations or counties not specifically listed				\$70	\$46	\$116
Alabama	Birmingham	Jefferson and Shelby			\$92	\$56	\$148
Alabama	Gulf Shores	Baldwin	10/01/09	05/31/10	\$111	\$51	\$162
Alabama	Gulf Shores	Baldwin	06/01/10	07/31/10	\$137	\$51	\$188
Alabama	Gulf Shores	Baldwin	08/01/10	09/30/10	\$111	\$51	\$162
Alabama	Huntsville	Madison and Limestone			\$86	\$51	\$137
Alabama	Mobile	Mobile			\$100	\$51	\$151
Alabama	Montgomery	Montgomery			\$78	\$51	\$129
Arizona	Grand Canyon / Flagstaff	Coconino (except the city limits of Sedona), Yavapai	10/01/09	10/31/09	\$95	\$66	\$161
Arizona	Grand Canyon / Flagstaff	Coconino (except the city limits of Sedona), Yavapai	11/01/09	02/28/10	\$75	\$66	\$141
Arizona	Grand Canyon / Flagstaff	Coconino (except the city limits of Sedona), Yavapai	03/01/10	09/30/10	\$95	\$66	\$161
Arizona	Kayenta	Navajo	10/01/09	04/30/10	\$78	\$46	\$124
Arizona	Kayenta	Navajo	05/01/10	09/30/10	\$96	\$46	\$142
Arizona	Phoenix / Scottsdale	Maricopa	10/01/09	12/31/09	\$120	\$71	\$191
Arizona	Phoenix / Scottsdale	Maricopa	01/01/10	05/31/10	\$140	\$71	\$211
Arizona	Phoenix / Scottsdale	Maricopa	06/01/10	08/31/10	\$89	\$71	\$160
Arizona	Phoenix / Scottsdale	Maricopa	09/01/10	09/30/10	\$120	\$71	\$191
Arizona	Sedona	City Limits of Sedona	10/01/09	02/28/10	\$136	\$66	\$202
Arizona	Sedona	City Limits of Sedona	03/01/10	04/30/10	\$149	\$66	\$215
Arizona	Sedona	City Limits of Sedona	05/01/10	09/30/10	\$136	\$66	\$202
Arizona	Sierra Vista	Cochise			\$83	\$46	\$129
Arizona	Tucson	Pima	10/01/09	01/31/10	\$105	\$56	\$161
Arizona	Tucson	Pima	02/01/10	05/31/10	\$127	\$56	\$183
Arizona	Tucson	Pima	06/01/10	08/31/10	\$82	\$56	\$138
Arizona	Tucson	Pima	09/01/10	09/30/10	\$105	\$56	\$161
Arizona	Yuma	Yuma			\$84	\$46	\$130
Arkansas	Hot Springs	Garland			\$102	\$46	\$148
Arkansas	Little Rock	Pulaski			\$88	\$61	\$149
California	Antioch / Brentwood / Concord	Contra Costa			\$110	\$66	\$176
California	Bakersfield / Delano (Naval Weapons Center and	Kern			\$79	\$56	\$135
California	Barstow / Ontario / Victorville	San Bernardino			\$93	\$56	\$149
California	Benicia / Dixon / Fairfield	Solano			\$93	\$56	\$149
California	Brawley / Calexico / El Centro	Imperial			\$82	\$51	\$133
California	Death Valley	Inyo			\$84	\$46	\$130

FY2010 Domestic Per Diem Rates - Effective October 1, 2009											
STATE	Primary Destination	County	Season Begin Date	Season End Date	Lodging	M&IE	Total				
California	Eureka / Arcata / McKinleyville	Humboldt	10/01/09	05/31/10	\$85	\$61	\$146				
California	Eureka / Arcata / McKinleyville	Humboldt	06/01/10	08/31/10	\$102	\$61	\$163				
California	Eureka / Arcata / McKinleyville	Humboldt	09/01/10	09/30/10	\$85	\$61	\$146				
California	Fresno	Fresno			\$94	\$61	\$155				
California	Los Angeles	Los Angeles, Orange, Ventura, and Edwards AFB			\$135	\$71	\$206				
California	Mammoth Lakes	Mono	10/01/09	11/30/09	\$114	\$61	\$175				
California	Mammoth Lakes	Mono	12/01/09	01/31/10	\$143	\$61	\$204				
California	Mammoth Lakes	Mono	02/01/10	09/30/10	\$114	\$61	\$175				
California	Mill Valley / San Rafael / Novato	Marin			\$120	\$56	\$176				
California	Modesto	Stanislaus			\$88	\$51	\$139				
California	Monterey	Monterey			\$140	\$71	\$211				
California	Napa	Napa	10/01/09	11/30/09	\$163	\$66	\$229				
California	Napa	Napa	12/01/09	03/31/10	\$115	\$66	\$181				
California	Napa	Napa	04/01/10	09/30/10	\$163	\$66	\$229				
California	Oakhurst	Madera	10/01/09	04/30/10	\$74	\$56	\$130				
California	Oakhurst	Madera	05/01/10	08/31/10	\$93	\$56	\$149				
California	Oakhurst	Madera	09/01/10	09/30/10	\$74	\$56	\$130				
California	Oakland	Alameda			\$100	\$61	\$161				
California	Palm Springs	Riverside	10/01/09	12/31/09	\$111	\$71	\$182				
California	Palm Springs	Riverside	01/01/10	05/31/10	\$129	\$71	\$200				
California	Palm Springs	Riverside	06/01/10	08/31/10	\$90	\$71	\$161				
California	Palm Springs	Riverside	09/01/10	09/30/10	\$111	\$71	\$182				
California	Point Arena / Gualala	Mendocino			\$84	\$66	\$150				
California	Redding	Shasta			\$89	\$61	\$150				
California	Sacramento	Sacramento			\$109	\$61	\$170				
California	San Diego	San Diego			\$147	\$71	\$218				
California	San Francisco	San Francisco	10/01/09	10/31/09	\$192	\$71	\$263				
California	San Francisco	San Francisco	11/01/09	08/31/10	\$166	\$71	\$237				
California	San Francisco	San Francisco	09/01/10	09/30/10	\$192	\$71	\$263				
California	San Luis Obispo	San Luis Obispo	10/01/09	06/30/10	\$106	\$66	\$172				
California	San Luis Obispo	San Luis Obispo	07/01/10	08/31/10	\$126	\$66	\$192				
California	San Luis Obispo	San Luis Obispo	09/01/10	09/30/10	\$106	\$66	\$172				
California	San Mateo / Foster City / Belmont	San Mateo			\$125	\$61	\$186				
California	Santa Barbara	Santa Barbara	10/01/09	06/30/10	\$149	\$66	\$215				
California	Santa Barbara	Santa Barbara	07/01/10	08/31/10	\$199	\$66	\$265				
California	Santa Barbara	Santa Barbara	09/01/10	09/30/10	\$149	\$66	\$215				
California	Santa Cruz	Santa Cruz	10/01/09	05/31/10	\$99	\$66	\$165				
California	Santa Cruz	Santa Cruz	06/01/10	08/31/10	\$132	\$66	\$198				

FY2010 Domestic Per Diem Rates - Effective October 1, 2009										
STATE	Primary Destination	County	Season Begin Date	Season End Date	Lodging	M&IE	Total			
California	Santa Cruz	Santa Cruz	09/01/10	09/30/10	\$99	\$66	\$165			
California	Santa Monica	City limits of Santa Monica			\$209	\$71	\$280			
California	Santa Rosa	Sonoma			\$119	\$61	\$180			
California	South Lake Tahoe	El Dorado	10/01/09	11/30/09	\$126	\$71	\$197			
California	South Lake Tahoe	El Dorado	12/01/09	03/31/10	\$140	\$71	\$211			
California	South Lake Tahoe	El Dorado	04/01/10	06/30/10	\$119	\$71	\$190			
California	South Lake Tahoe	El Dorado	07/01/10	09/30/10	\$126	\$71	\$197			
California	Stockton	San Joaquin			\$87	\$56	\$143			
California	Sunnyvale / Palo Alto / San Jose	Santa Clara			\$132	\$56	\$188			
California	Tahoe City	Placer			\$98	\$61	\$159			
California	Truckee	Nevada	10/01/09	11/30/09	\$97	\$71	\$168			
California	Truckee	Nevada	12/01/09	02/28/10	\$116	\$71	\$187			
California	Truckee	Nevada	03/01/10	09/30/10	\$97	\$71	\$168			
California	Visalia / Lemoore	Tulare and Kings			\$85	\$61	\$146			
California	West Sacramento	Yolo			\$99	\$51	\$150			
California	Yosemite National Park	Mariposa			\$131	\$71	\$202			
Colorado	Aspen	Pitkin	10/01/09	11/30/09	\$92	\$71	\$163			
Colorado	Aspen	Pitkin	12/01/09	04/30/10	\$217	\$71	\$288			
Colorado	Aspen	Pitkin	05/01/10	06/30/10	\$105	\$71	\$176			
Colorado	Aspen	Pitkin	07/01/10	08/31/10	\$129	\$71	\$200			
Colorado	Aspen	Pitkin	09/01/10	09/30/10	\$92	\$71	\$163			
Colorado	Boulder / Broomfield	Boulder and Broomfield	10/01/09	10/31/09	\$124	\$61	\$185			
Colorado	Boulder / Broomfield	Boulder and Broomfield	11/01/09	04/30/10	\$103	\$61	\$164			
Colorado	Boulder / Broomfield	Boulder and Broomfield	05/01/10	09/30/10	\$124	\$61	\$185			
Colorado	Colorado Springs	El Paso			\$88	\$66	\$154			
Colorado	Cortez	Montezuma	10/01/09	05/31/10	\$85	\$51	\$136			
Colorado	Cortez	Montezuma	06/01/10	08/31/10	\$108	\$51	\$159			
Colorado	Cortez	Montezuma	09/01/10	09/30/10	\$85	\$51	\$136			
Colorado	Crested Butte / Gunnison	Gunnison	10/01/09	03/31/10	\$81	\$51	\$132			
Colorado	Crested Butte / Gunnison	Gunnison	04/01/10	05/31/10	\$74	\$51	\$125			
Colorado	Crested Butte / Gunnison	Gunnison	06/01/10	08/31/10	\$97	\$51	\$148			
Colorado	Crested Butte / Gunnison	Gunnison	09/01/10	09/30/10	\$81	\$51	\$132			
Colorado	Denver / Aurora	Denver, Adams, Arapahoe, and Jefferson			\$158	\$66	\$224			
Colorado	Douglas County	Douglas			\$108	\$61	\$169			
Colorado	Durango	La Plata	10/01/09	05/31/10	\$98	\$61	\$159			
Colorado	Durango	La Plata	06/01/10	09/30/10	\$133	\$61	\$194			
Colorado	Fort Collins / Loveland	Larimer			\$90	\$56	\$146			
Colorado	Glenwood Springs / Grand Junction	Garfield / Mesa			\$98	\$51	\$149			

FY2010 Domestic Per Diem Rates - Effective October 1, 2009											
STATE	Primary Destination	County	Season Begin Date	Season End Date	Lodging	M&IE	Total				
Colorado	Montrose	Montrose			\$86	\$56	\$142				
Colorado	Silverthorne / Breckenridge	Summit	10/01/09	11/30/09	\$100	\$56	\$156				
Colorado	Silverthorne / Breckenridge	Summit	12/01/09	03/31/10	\$152	\$56	\$208				
Colorado	Silverthorne / Breckenridge	Summit	04/01/10	09/30/10	\$100	\$56	\$156				
Colorado	Steamboat Springs	Routt	10/01/09	11/30/09	\$108	\$56	\$164				
Colorado	Steamboat Springs	Routt	12/01/09	03/31/10	\$196	\$56	\$252				
Colorado	Steamboat Springs	Routt	04/01/10	09/30/10	\$108	\$56	\$164				
Colorado	Telluride	Routt	10/01/09	11/30/09	\$97	\$71	\$168				
Colorado	Telluride	San Miguel	12/01/09	03/31/10	\$187	\$71	\$258				
Colorado	Telluride	San Miguel	04/01/10	05/31/10	\$101	\$71	\$172				
Colorado	Telluride	San Miguel	06/01/10	09/30/10	\$141	\$71	\$212				
Colorado	Vail	Eagle	10/01/09	11/30/09	\$113	\$71	\$184				
Colorado	Vail	Eagle	12/01/09	03/31/10	\$271	\$71	\$342				
Colorado	Vail	Eagle	04/01/10	08/31/10	\$136	\$71	\$207				
Colorado	Vail	Eagle	09/01/10	09/30/10	\$113	\$71	\$184				
Connecticut	Bridgeport / Danbury	Fairfield			\$126	\$71	\$197				
Connecticut	Cromwell / Old Saybrook	Middlesex			\$87	\$61	\$148				
Connecticut	Hartford	Hartford			\$112	\$56	\$168				
Connecticut	Lakeville / Salisbury	Litchfield			\$97	\$66	\$163				
Connecticut	New Haven	New Haven			\$102	\$61	\$163				
Connecticut	New London / Groton	New London			\$101	\$61	\$162				
Connecticut	Putnam / Danielson / Storrs	Windham / Tolland			\$77	\$56	\$133				
Delaware	Dover	Kent	10/01/09	04/30/10	\$77	\$46	\$123				
Delaware	Dover	Kent	05/01/10	09/30/10	\$96	\$46	\$142				
Delaware	Lewes	Sussex	10/01/09	06/30/10	\$84	\$46	\$130				
Delaware	Lewes	Sussex	07/01/10	08/31/10	\$123	\$46	\$169				
Delaware	Lewes	Sussex	09/01/10	09/30/10	\$84	\$46	\$130				
Delaware	Wilmington	New Castle			\$126	\$56	\$182				
District of Columbia	District of Columbia	of Arlington and Fairfax, in Virginia; and the co	10/01/09	10/31/09	\$229	\$71	\$300				
District of Columbia	District of Columbia	of Arlington and Fairfax, in Virginia; and the co	11/01/09	02/28/10	\$207	\$71	\$278				
District of Columbia	District of Columbia	of Arlington and Fairfax, in Virginia; and the co	03/01/10	06/30/10	\$226	\$71	\$297				
District of Columbia	District of Columbia	of Arlington and Fairfax, in Virginia; and the co	07/01/10	08/31/10	\$170	\$71	\$241				
District of Columbia	District of Columbia	of Arlington and Fairfax, in Virginia; and the co	09/01/10	09/30/10	\$229	\$71	\$300				
Florida	Altamonte Springs	Seminole			\$93	\$61	\$154				
Florida	Boca Raton / Delray Beach / Jupiter	Palm Beach	10/01/09	12/31/09	\$93	\$71	\$164				
Florida	Boca Raton / Delray Beach / Jupiter	Palm Beach	01/01/10	04/30/10	\$123	\$71	\$194				
Florida	Boca Raton / Delray Beach / Jupiter	Palm Beach	05/01/10	09/30/10	\$93	\$71	\$164				
Florida	Bradenton	Manatee	10/01/09	12/31/09	\$87	\$56	\$143				

FY2010 Domestic Per Diem Rates - Effective October 1, 2009									
STATE	Primary Destination	County	Season Begin Date	Season End Date	Lodging	M&IE	Total		
Florida	Bradenton	Manatee	01/01/10	04/30/10	\$105	\$56	\$161		
Florida	Bradenton	Manatee	05/01/10	09/30/10	\$87	\$56	\$143		
Florida	Cocoa Beach	Brevard			\$97	\$51	\$148		
Florida	Daytona Beach	Volusia	10/01/09	01/31/10	\$87	\$51	\$138		
Florida	Daytona Beach	Volusia	02/01/10	07/31/10	\$111	\$51	\$162		
Florida	Daytona Beach	Volusia	08/01/10	09/30/10	\$87	\$51	\$138		
Florida	Fort Lauderdale	Broward	10/01/09	04/30/10	\$168	\$71	\$239		
Florida	Fort Lauderdale	Broward	05/01/10	09/30/10	\$117	\$71	\$188		
Florida	Fort Myers	Lee	10/01/09	12/31/09	\$85	\$56	\$141		
Florida	Fort Myers	Lee	01/01/10	04/30/10	\$114	\$56	\$170		
Florida	Fort Myers	Lee	05/01/10	09/30/10	\$85	\$56	\$141		
Florida	Fort Pierce	Saint Lucie	10/01/09	01/31/10	\$91	\$51	\$142		
Florida	Fort Pierce	Saint Lucie	02/01/10	04/30/10	\$108	\$51	\$159		
Florida	Fort Pierce	Saint Lucie	05/01/10	09/30/10	\$91	\$51	\$142		
Florida	Fort Walton Beach / De Funiak Springs	Okaloosa and Walton	10/01/09	10/31/09	\$120	\$51	\$171		
Florida	Fort Walton Beach / De Funiak Springs	Okaloosa and Walton	11/01/09	02/28/10	\$81	\$51	\$132		
Florida	Fort Walton Beach / De Funiak Springs	Okaloosa and Walton	03/01/10	05/31/10	\$133	\$51	\$184		
Florida	Fort Walton Beach / De Funiak Springs	Okaloosa and Walton	06/01/10	07/31/10	\$178	\$51	\$229		
Florida	Fort Walton Beach / De Funiak Springs	Okaloosa and Walton	08/01/10	09/30/10	\$120	\$51	\$171		
Florida	Gainesville	Alachua			\$92	\$51	\$143		
Florida	Gulf Breeze	Santa Rosa	10/01/09	02/28/10	\$96	\$51	\$147		
Florida	Gulf Breeze	Santa Rosa	03/01/10	08/31/10	\$130	\$51	\$181		
Florida	Gulf Breeze	Santa Rosa	09/01/10	09/30/10	\$96	\$51	\$147		
Florida	Jacksonville / Jacksonville Beach / Mayport Naval Air Station	Duval, City of Jacksonville and Nassau			\$88	\$51	\$139		
Florida	Key West	Monroe	10/01/09	11/30/09	\$155	\$71	\$226		
Florida	Key West	Monroe	12/01/09	01/31/10	\$188	\$71	\$259		
Florida	Key West	Monroe	02/01/10	04/30/10	\$199	\$71	\$270		
Florida	Key West	Monroe	05/01/10	09/30/10	\$155	\$71	\$226		
Florida	Kissimmee	Osceola			\$83	\$46	\$129		
Florida	Lakeland	Polk			\$87	\$46	\$133		
Florida	Leesburg	Lake			\$81	\$46	\$127		
Florida	Miami	Miami-Dade	10/01/09	12/31/09	\$128	\$66	\$194		
Florida	Miami	Miami-Dade	01/01/10	03/31/10	\$152	\$66	\$218		
Florida	Miami	Miami-Dade	04/01/10	09/30/10	\$117	\$66	\$183		
Florida	Naples	Collier	10/01/09	12/31/09	\$115	\$61	\$176		
Florida	Naples	Collier	01/01/10	04/30/10	\$164	\$61	\$225		
Florida	Naples	Collier	05/01/10	09/30/10	\$108	\$61	\$169		
Florida	Ocala	Marion			\$83	\$46	\$129		

10/30/09

FY2010 Domestic Per Diem Rates - Effective October 1, 2009										
STATE	Primary Destination	County	Season Begin Date	Season End Date	Lodging	M&IE	Total			
Florida	Orlando	Orange	10/01/09	12/31/09	\$108	\$56	\$164			
Florida	Orlando	Orange	01/01/10	03/31/10	\$117	\$56	\$173			
Florida	Orlando	Orange	04/01/10	09/30/10	\$108	\$56	\$164			
Florida	Panama City	Bay	10/01/09	02/28/10	\$81	\$51	\$132			
Florida	Panama City	Bay	03/01/10	05/31/10	\$113	\$51	\$164			
Florida	Panama City	Bay	06/01/10	07/31/10	\$127	\$51	\$178			
Florida	Panama City	Bay	08/01/10	09/30/10	\$81	\$51	\$132			
Florida	Pensacola / Pensacola Beach	Escambia			\$109	\$46	\$155			
Florida	Punta Gorda	Charlotte	10/01/09	01/31/10	\$85	\$51	\$136			
Florida	Punta Gorda	Charlotte	02/01/10	03/31/10	\$99	\$51	\$150			
Florida	Punta Gorda	Charlotte	04/01/10	09/30/10	\$85	\$51	\$136			
Florida	Sarasota	Sarasota	10/01/09	12/31/09	\$93	\$56	\$149			
Florida	Sarasota	Sarasota	01/01/10	04/30/10	\$117	\$56	\$173			
Florida	Sarasota	Sarasota	05/01/10	09/30/10	\$93	\$56	\$149			
Florida	Sebring	Highlands	10/01/09	12/31/09	\$85	\$46	\$131			
Florida	Sebring	Highlands	01/01/10	03/31/10	\$131	\$46	\$177			
Florida	Sebring	Highlands	04/01/10	09/30/10	\$85	\$46	\$131			
Florida	St. Augustine	St. Johns			\$105	\$56	\$161			
Florida	Stuart	Martin	10/01/09	12/31/09	\$85	\$51	\$136			
Florida	Stuart	Martin	01/01/10	04/30/10	\$108	\$51	\$159			
Florida	Stuart	Martin	05/01/10	09/30/10	\$85	\$51	\$136			
Florida	Tallahassee	Leon			\$90	\$46	\$136			
Florida	Tampa / St. Petersburg	Pinellas and Hillsborough	10/01/09	12/31/09	\$101	\$51	\$152			
Florida	Tampa / St. Petersburg	Pinellas and Hillsborough	01/01/10	03/31/10	\$120	\$51	\$171			
Florida	Tampa / St. Petersburg	Pinellas and Hillsborough	04/01/10	09/30/10	\$101	\$51	\$152			
Florida	Vero Beach	Indian River	10/01/09	01/31/10	\$89	\$51	\$140			
Florida	Vero Beach	Indian River	02/01/10	03/31/10	\$106	\$51	\$157			
Florida	Vero Beach	Indian River	04/01/10	09/30/10	\$89	\$51	\$140			
Georgia	Athens	Clarke			\$94	\$46	\$140			
Georgia	Atlanta	Fulton, Dekalb and Cobb			\$140	\$56	\$196			
Georgia	Augusta	Richmond			\$82	\$51	\$133			
Georgia	Columbus	Muscogee			\$91	\$46	\$137			
Georgia	Conyers	Rockdale			\$77	\$46	\$123			
Georgia	Duluth / Norcross / Lawrenceville	Gwinnett			\$81	\$51	\$132			
Georgia	Jekyll Island / Brunswick	Glynn	10/01/09	11/30/09	\$149	\$56	\$205			
Georgia	Jekyll Island / Brunswick	Glynn	12/01/09	02/28/10	\$108	\$56	\$164			
Georgia	Jekyll Island / Brunswick	Glynn	03/01/10	09/30/10	\$149	\$56	\$205			
Georgia	Peachtree City / Jonesboro / Morrow	Fayette / Coweta / Clayton			\$73	\$51	\$124			

FY2010 Domestic Per Diem Rates - Effective October 1, 2009												
STATE	Primary Destination	County	Season Begin Date	Season End Date	Lodging	M&IE	Total					
Georgia	Savannah	Chatham			\$106	\$56	\$162					
Idaho	Boise	Ada			\$85	\$51	\$136					
Idaho	Bonner's Ferry / Standpoint	Bonner / Boundary / Shoshone	10/01/09	06/30/10	\$77	\$61	\$138					
Idaho	Bonner's Ferry / Standpoint	Bonner / Boundary / Shoshone	07/01/10	08/31/10	\$104	\$61	\$165					
Idaho	Bonner's Ferry / Standpoint	Bonner / Boundary / Shoshone	09/01/10	09/30/10	\$77	\$61	\$138					
Idaho	Coeur d'Alene	Kootenai	10/01/09	05/31/10	\$72	\$61	\$133					
Idaho	Coeur d'Alene	Kootenai	06/01/10	08/31/10	\$107	\$61	\$168					
Idaho	Coeur d'Alene	Kootenai	09/01/10	09/30/10	\$72	\$61	\$133					
Idaho	Driggs / Idaho Falls	Bonneville / Fremont / Teton			\$76	\$46	\$122					
Idaho	Sun Valley / Ketchum	Blaine	10/01/09	05/31/10	\$84	\$71	\$155					
Idaho	Sun Valley / Ketchum	Blaine	06/01/10	08/31/10	\$99	\$71	\$170					
Idaho	Sun Valley / Ketchum	Blaine	09/01/10	09/30/10	\$84	\$71	\$155					
Idaho	Twin Falls	Twin Falls			\$87	\$46	\$133					
Illinois	Bolingbrook / Romeoville / Lemont	Will			\$92	\$51	\$143					
Illinois	Chicago	Cook and Lake	10/01/09	11/30/09	\$205	\$71	\$276					
Illinois	Chicago	Cook and Lake	12/01/09	04/30/10	\$158	\$71	\$229					
Illinois	Chicago	Cook and Lake	05/01/10	06/30/10	\$211	\$71	\$282					
Illinois	Chicago	Cook and Lake	07/01/10	08/31/10	\$176	\$71	\$247					
Illinois	Chicago	Cook and Lake	09/01/10	09/30/10	\$205	\$71	\$276					
Illinois	Elgin / Aurora	City of Elgin, Kane			\$90	\$56	\$146					
Illinois	Oak Brook Terrace	DuPage			\$100	\$61	\$161					
Illinois	O'Fallon / Fairview Heights / Collinsville	n, Clinton, Jersey, Macoupin, Madison, Monroe and St. Clair			\$110	\$56	\$166					
Illinois	Springfield	Sangamon			\$83	\$56	\$139					
Indiana	Bloomington	Monroe			\$97	\$56	\$153					
Indiana	Brownsburg / Plainfield	Hendricks			\$83	\$61	\$144					
Indiana	Ft. Wayne	Allen			\$86	\$56	\$142					
Indiana	Hammond / Munster / Merrillville	Lake			\$94	\$46	\$140					
Indiana	Indianapolis / Carmel	ion, Hamilton, Fort Benjamin Harrison military base			\$94	\$61	\$155					
Indiana	Lafayette	Tippecanoe			\$89	\$51	\$140					
Indiana	Michigan City	La Porte			\$79	\$56	\$135					
Indiana	South Bend	St. Joseph			\$96	\$56	\$152					
Indiana	Valparaiso / Burlington Beach	Porter			\$83	\$51	\$134					
Iowa	Cedar Rapids	Linn			\$87	\$51	\$138					
Iowa	Des Moines	Polk			\$86	\$51	\$137					
Kansas	Kansas City / Overland Park	Wyandotte and Johnson			\$107	\$61	\$168					
Kansas	Wichita	Sedgwick			\$91	\$56	\$147					
Kentucky	Boone County	Boone			\$98	\$51	\$149					
Kentucky	Kenton County	Kenton			\$123	\$56	\$179					

FY2010 Domestic Per Diem Rates - Effective October 1, 2009									
STATE	Primary Destination	County	Season Begin Date	Season End Date	Lodging	M&IE	Total		
Kentucky	Lexington	Fayette			\$94	\$61	\$155		
Kentucky	Louisville	Jefferson	10/01/09	05/31/10	\$105	\$61	\$166		
Kentucky	Louisville	Jefferson	06/01/10	08/31/10	\$97	\$61	\$158		
Kentucky	Louisville	Jefferson	09/01/10	09/30/10	\$105	\$61	\$166		
Louisiana	Baton Rouge	East Baton Rouge Parish			\$103	\$56	\$159		
Louisiana	Covington / Slidell	St. Tammany Parish			\$99	\$56	\$155		
Louisiana	Lafayette	Lafayette Consolidated Government			\$89	\$56	\$145		
Louisiana	Lake Charles	Calcasieu Parish			\$82	\$61	\$143		
Louisiana	New Orleans	St. Bernard, Jefferson and Plaquemine Parishes	10/01/09	06/30/10	\$133	\$71	\$204		
Louisiana	New Orleans	St. Bernard, Jefferson and Plaquemine Parishes	07/01/10	09/30/10	\$104	\$71	\$175		
Maine	Bar Harbor	Hancock	10/01/09	10/31/09	\$109	\$61	\$170		
Maine	Bar Harbor	Hancock	11/01/09	06/30/10	\$84	\$61	\$145		
Maine	Bar Harbor	Hancock	07/01/10	08/31/10	\$156	\$61	\$217		
Maine	Bar Harbor	Hancock	09/01/10	09/30/10	\$109	\$61	\$170		
Maine	Kennebunk / Kittery / Sanford	York	10/01/09	10/31/09	\$96	\$56	\$152		
Maine	Kennebunk / Kittery / Sanford	York	11/01/09	03/31/10	\$70	\$56	\$126		
Maine	Kennebunk / Kittery / Sanford	York	04/01/10	06/30/10	\$87	\$56	\$143		
Maine	Kennebunk / Kittery / Sanford	York	07/01/10	08/31/10	\$132	\$56	\$188		
Maine	Kennebunk / Kittery / Sanford	York	09/01/10	09/30/10	\$96	\$56	\$152		
Maine	Portland	Cumberland / Sagadahoc	10/01/09	06/30/10	\$91	\$56	\$147		
Maine	Portland	Cumberland / Sagadahoc	07/01/10	09/30/10	\$115	\$56	\$171		
Maine	Rockport	Knox	10/01/09	06/30/10	\$70	\$56	\$126		
Maine	Rockport	Knox	07/01/10	08/31/10	\$83	\$56	\$139		
Maine	Rockport	Knox	09/01/10	09/30/10	\$70	\$56	\$126		
Maryland	Aberdeen / Bel Air / Belcamp	Harford			\$83	\$56	\$139		
Maryland	Annapolis	Anne Arundel			\$120	\$61	\$181		
Maryland	Baltimore City	Baltimore City	10/01/09	11/30/09	\$161	\$71	\$232		
Maryland	Baltimore City	Baltimore City	12/01/09	02/28/10	\$135	\$71	\$206		
Maryland	Baltimore City	Baltimore City	03/01/10	09/30/10	\$161	\$71	\$232		
Maryland	Baltimore County	Baltimore			\$103	\$61	\$164		
Maryland	Cambridge / St. Michaels	Dorchester and Talbot	10/01/09	10/31/09	\$144	\$61	\$205		
Maryland	Cambridge / St. Michaels	Dorchester and Talbot	11/01/09	03/31/10	\$102	\$61	\$163		
Maryland	Cambridge / St. Michaels	Dorchester and Talbot	04/01/10	05/31/10	\$133	\$61	\$194		
Maryland	Cambridge / St. Michaels	Dorchester and Talbot	06/01/10	08/31/10	\$176	\$61	\$237		
Maryland	Cambridge / St. Michaels	Dorchester and Talbot	09/01/10	09/30/10	\$144	\$61	\$205		
Maryland	Columbia	Howard			\$123	\$61	\$184		
Maryland	Frederick	Frederick			\$92	\$56	\$148		
Maryland	Hagerstown	Washington			\$82	\$56	\$138		

FY2010 Domestic Per Diem Rates - Effective October 1, 2009											
STATE	Primary Destination		County	Season Begin Date	Season End Date	Lodging	M&IE	Total			
Maryland	La Plata / Indian Head		Charles			\$93	\$51	\$144			
Maryland	Lexington Park / Leonardtown / Lusby		St. Mary's and Calvert			\$102	\$61	\$163			
Maryland	Ocean City		Worcester	10/01/09	10/31/09	\$104	\$71	\$175			
Maryland	Ocean City		Worcester	11/01/09	03/31/10	\$73	\$71	\$144			
Maryland	Ocean City		Worcester	04/01/10	05/31/10	\$91	\$71	\$162			
Maryland	Ocean City		Worcester	06/01/10	08/31/10	\$199	\$71	\$270			
Maryland	Ocean City		Worcester	09/01/10	09/30/10	\$104	\$71	\$175			
Maryland	Washington, DC Metro Area		Montgomery and Prince George's	10/01/09	10/31/09	\$229	\$71	\$300			
Maryland	Washington, DC Metro Area		Montgomery and Prince George's	11/01/09	02/28/10	\$207	\$71	\$278			
Maryland	Washington, DC Metro Area		Montgomery and Prince George's	03/01/10	06/30/10	\$226	\$71	\$297			
Maryland	Washington, DC Metro Area		Montgomery and Prince George's	07/01/10	08/31/10	\$170	\$71	\$241			
Maryland	Washington, DC Metro Area		Montgomery and Prince George's	09/01/10	09/30/10	\$229	\$71	\$300			
Massachusetts	Andover		Essex			\$88	\$56	\$144			
Massachusetts	Boston / Cambridge		Suffolk, city of Cambridge	10/01/09	10/31/09	\$240	\$71	\$311			
Massachusetts	Boston / Cambridge		Suffolk, city of Cambridge	11/01/09	03/31/10	\$168	\$71	\$239			
Massachusetts	Boston / Cambridge		Suffolk, city of Cambridge	04/01/10	06/30/10	\$231	\$71	\$302			
Massachusetts	Boston / Cambridge		Suffolk, city of Cambridge	07/01/10	08/31/10	\$205	\$71	\$276			
Massachusetts	Boston / Cambridge		Suffolk, city of Cambridge	09/01/10	09/30/10	\$240	\$71	\$311			
Massachusetts	Burlington / Woburn		Middlesex			\$121	\$71	\$192			
Massachusetts	Falmouth		City limits of Falmouth	10/01/09	04/30/10	\$98	\$51	\$149			
Massachusetts	Falmouth		City limits of Falmouth	05/01/10	06/30/10	\$108	\$51	\$159			
Massachusetts	Falmouth		City limits of Falmouth	07/01/10	08/31/10	\$152	\$51	\$203			
Massachusetts	Falmouth		City limits of Falmouth	09/01/10	09/30/10	\$98	\$51	\$149			
Massachusetts	Hyannis		Barnstable	10/01/09	06/30/10	\$86	\$56	\$142			
Massachusetts	Hyannis		Barnstable	07/01/10	08/31/10	\$125	\$56	\$181			
Massachusetts	Hyannis		Barnstable	09/01/10	09/30/10	\$86	\$56	\$142			
Massachusetts	Martha's Vineyard		Dukes	10/01/09	10/31/09	\$119	\$71	\$190			
Massachusetts	Martha's Vineyard		Dukes	11/01/09	05/31/10	\$105	\$71	\$176			
Massachusetts	Martha's Vineyard		Dukes	06/01/10	08/31/10	\$199	\$71	\$270			
Massachusetts	Martha's Vineyard		Dukes	09/01/10	09/30/10	\$119	\$71	\$190			
Massachusetts	Nantucket		Nantucket	10/01/09	03/31/10	\$115	\$61	\$176			
Massachusetts	Nantucket		Nantucket	04/01/10	05/31/10	\$130	\$61	\$191			
Massachusetts	Nantucket		Nantucket	06/01/10	09/30/10	\$222	\$61	\$283			
Massachusetts	Northampton		Hampshire			\$92	\$56	\$148			
Massachusetts	Pittsfield		Berkshire	10/01/09	06/30/10	\$105	\$61	\$166			
Massachusetts	Pittsfield		Berkshire	07/01/10	08/31/10	\$132	\$61	\$193			
Massachusetts	Pittsfield		Berkshire	09/01/10	09/30/10	\$105	\$61	\$166			
Massachusetts	Plymouth / Taunton / New Bedford		Plymouth / Bristol			\$94	\$56	\$150			

FY2010 Domestic Per Diem Rates - Effective October 1, 2009							Season Begin Date	Season End Date	Lodging	M&IE	Total
Massachusetts	Quincy			Norfolk					\$124	\$51	\$175
Massachusetts	Springfield			Hampden					\$97	\$51	\$148
Massachusetts	Worcester			Worcester					\$96	\$61	\$157
Michigan	Ann Arbor			Washtenaw					\$92	\$56	\$148
Michigan	Benton Harbor / St. Joseph / Stevensville			Berrien					\$75	\$51	\$126
Michigan	Charlevoix			Charlevoix					\$71	\$61	\$132
Michigan	Detroit			Wayne					\$104	\$56	\$160
Michigan	East Lansing / Lansing			Ingham and Eaton					\$84	\$51	\$135
Michigan	Flint			Genesee					\$82	\$51	\$133
Michigan	Grand Rapids			Kent					\$82	\$51	\$133
Michigan	Holland			Ottawa					\$83	\$56	\$139
Michigan	Kalamazoo / Battle Creek			Kalamazoo / Calhoun					\$89	\$51	\$140
Michigan	Mackinac Island			Mackinac		10/01/09	06/30/10		\$70	\$66	\$136
Michigan	Mackinac Island			Mackinac		07/01/10	08/31/10		\$87	\$66	\$153
Michigan	Mackinac Island			Mackinac		09/01/10	09/30/10		\$70	\$66	\$136
Michigan	Midland			Midland					\$97	\$46	\$143
Michigan	Mount Pleasant			Isabella					\$74	\$51	\$125
Michigan	Muskegon			Muskegon		10/01/09	05/31/10		\$74	\$46	\$120
Michigan	Muskegon			Muskegon		06/01/10	08/31/10		\$99	\$46	\$145
Michigan	Muskegon			Muskegon		09/01/10	09/30/10		\$74	\$46	\$120
Michigan	Ontonagon / Baraga / Houghton			Ontonagon / Baraga / Houghton					\$75	\$46	\$121
Michigan	Petoskey			Emmet		10/01/09	06/30/10		\$74	\$51	\$125
Michigan	Petoskey			Emmet		07/01/10	08/31/10		\$98	\$51	\$149
Michigan	Petoskey			Emmet		09/01/10	09/30/10		\$74	\$51	\$125
Michigan	Pontiac / Auburn Hills			Oakland					\$97	\$56	\$153
Michigan	South Haven			Van Buren		10/01/09	05/31/10		\$70	\$56	\$126
Michigan	South Haven			Van Buren		06/01/10	08/31/10		\$86	\$56	\$142
Michigan	South Haven			Van Buren		09/01/10	09/30/10		\$70	\$56	\$126
Michigan	Traverse City and Leland			Grand Traverse and Leelanau		10/01/09	06/30/10		\$71	\$51	\$122
Michigan	Traverse City and Leland			Grand Traverse and Leelanau		07/01/10	08/31/10		\$114	\$51	\$165
Michigan	Traverse City and Leland			Grand Traverse and Leelanau		09/01/10	09/30/10		\$71	\$51	\$122
Michigan	Warren			Macomb					\$77	\$51	\$128
Minnesota	Duluth			St. Louis		10/01/09	05/31/10		\$84	\$56	\$140
Minnesota	Duluth			St. Louis		06/01/10	08/31/10		\$104	\$56	\$160
Minnesota	Duluth			St. Louis		09/01/10	09/30/10		\$84	\$56	\$140
Minnesota	Eagan / Burnsville / Mendota Heights			Dakota					\$89	\$56	\$145
Minnesota	Minneapolis / St. Paul			Hennepin and Ramsey					\$137	\$71	\$208
Minnesota	Rochester			Olmsted					\$99	\$51	\$150

FY2010 Domestic Per Diem Rates - Effective October 1, 2009											
STATE	Primary Destination	County	Season Begin Date	Season End Date	Lodging	M&IE	Total				
Mississippi	Grenada	Grenada			\$79	\$46	\$125				
Mississippi	Gulfport / Biloxi	Harrison			\$79	\$56	\$135				
Mississippi	Hattiesburg	Forrest and Lamar			\$80	\$51	\$131				
Mississippi	Robinsonville	Tunica			\$85	\$51	\$136				
Mississippi	Southaven	Desoto			\$91	\$46	\$137				
Mississippi	Starkville	Oktibbeha			\$86	\$46	\$132				
Missouri	Columbia	Boone			\$82	\$51	\$133				
Missouri	Jefferson City	Cole			\$78	\$51	\$129				
Missouri	Kansas City	Jackson, Clay, Cass and Platte			\$107	\$56	\$163				
Missouri	Springfield	Greene			\$78	\$56	\$134				
Missouri	St. Louis	St. Charles, Crawford, Franklin, Jefferson, Lincoln, Warren and Wash			\$110	\$66	\$176				
Missouri	St. Robert	Pulaski			\$74	\$46	\$120				
Montana	Big Sky / West Yellowstone	Gallatin	10/01/09	04/30/10	\$77	\$61	\$138				
Montana	Big Sky / West Yellowstone	Gallatin	05/01/10	09/30/10	\$102	\$61	\$163				
Montana	Butte	Silver Bow			\$84	\$51	\$135				
Montana	Helena	Lewis and Clark			\$81	\$56	\$137				
Montana	Missoula / Polson / Kalispell	Missoula / Lake / Flathead	10/01/09	06/30/10	\$91	\$51	\$142				
Montana	Missoula / Polson / Kalispell	Missoula / Lake / Flathead	07/01/10	08/31/10	\$121	\$51	\$172				
Montana	Missoula / Polson / Kalispell	Missoula / Lake / Flathead	09/01/10	09/30/10	\$91	\$51	\$142				
Nebraska	Omaha	Douglas			\$101	\$61	\$162				
Nevada	Incline Village / Reno / Sparks	Washoe	10/01/09	06/30/10	\$104	\$51	\$155				
Nevada	Incline Village / Reno / Sparks	Washoe	07/01/10	08/31/10	\$130	\$51	\$181				
Nevada	Incline Village / Reno / Sparks	Washoe	09/01/10	09/30/10	\$104	\$51	\$155				
Nevada	Las Vegas	Clark	10/01/09	12/31/09	\$109	\$71	\$180				
Nevada	Las Vegas	Clark	01/01/10	05/31/10	\$118	\$71	\$189				
Nevada	Las Vegas	Clark	06/01/10	09/30/10	\$109	\$71	\$180				
Nevada	Stateline, Carson City	Douglas, Carson City			\$100	\$61	\$161				
New Hampshire	Concord	Merrimack	10/01/09	10/31/09	\$99	\$51	\$150				
New Hampshire	Concord	Merrimack	11/01/09	05/31/10	\$84	\$51	\$135				
New Hampshire	Concord	Merrimack	06/01/10	09/30/10	\$99	\$51	\$150				
New Hampshire	Conway	Carroll	10/01/09	02/28/10	\$124	\$61	\$185				
New Hampshire	Conway	Carroll	03/01/10	06/30/10	\$115	\$61	\$176				
New Hampshire	Conway	Carroll	07/01/10	08/31/10	\$161	\$61	\$222				
New Hampshire	Conway	Carroll	09/01/10	09/30/10	\$124	\$61	\$185				
New Hampshire	Durham	Strafford			\$96	\$46	\$142				
New Hampshire	Laconia	Belknap	10/01/09	10/31/09	\$102	\$51	\$153				
New Hampshire	Laconia	Belknap	11/01/09	05/31/10	\$87	\$51	\$138				
New Hampshire	Laconia	Belknap	06/01/10	09/30/10	\$102	\$51	\$153				

FY2010 Domestic Per Diem Rates - Effective October 1, 2009												
STATE	Primary Destination	County	Season Begin Date	Season End Date	Lodging	M&IE	Total					
New Hampshire	Lebanon / Lincoln / West Lebanon	Grafton / Sullivan			\$101	\$56	\$157					
New Hampshire	Manchester	Hillsborough			\$93	\$56	\$149					
New Hampshire	Portsmouth	Rockingham	10/01/09	06/30/10	\$103	\$61	\$164					
New Hampshire	Portsmouth	Rockingham	07/01/10	09/30/10	\$134	\$61	\$195					
New Jersey	Atlantic City / Ocean City / Cape May	Atlantic and Cape May	10/01/09	10/31/09	\$114	\$66	\$180					
New Jersey	Atlantic City / Ocean City / Cape May	Atlantic and Cape May	11/01/09	04/30/10	\$104	\$66	\$170					
New Jersey	Atlantic City / Ocean City / Cape May	Atlantic and Cape May	05/01/10	09/30/10	\$114	\$66	\$180					
New Jersey	Belle Mead	Somerset			\$127	\$56	\$183					
New Jersey	Cherry Hill / Moorestown	Camden and Burlington			\$96	\$61	\$157					
New Jersey	Eatontown / Freehold	Monmouth			\$121	\$56	\$177					
New Jersey	Edison / Piscataway	Middlesex			\$115	\$51	\$166					
New Jersey	Flemington	Hunterdon			\$114	\$61	\$175					
New Jersey	Newark	Essex, Bergen, Hudson and Passaic			\$130	\$61	\$191					
New Jersey	Parsippany	Morris			\$139	\$56	\$195					
New Jersey	Princeton / Trenton	Mercer			\$140	\$61	\$201					
New Jersey	Springfield / Cranford / New Providence	Union			\$107	\$56	\$163					
New Jersey	Tom's River	Ocean	10/01/09	06/30/10	\$90	\$51	\$141					
New Jersey	Tom's River	Ocean	07/01/10	08/31/10	\$122	\$51	\$173					
New Jersey	Tom's River	Ocean	09/01/10	09/30/10	\$90	\$51	\$141					
New Mexico	Albuquerque	Bernalillo			\$81	\$56	\$137					
New Mexico	Los Alamos	Los Alamos			\$85	\$51	\$136					
New Mexico	Santa Fe	Santa Fe	10/01/09	05/31/10	\$88	\$71	\$159					
New Mexico	Santa Fe	Santa Fe	06/01/10	08/31/10	\$109	\$71	\$180					
New Mexico	Santa Fe	Santa Fe	09/01/10	09/30/10	\$88	\$71	\$159					
New Mexico	Taos	Taos			\$77	\$66	\$143					
New York	Albany	Albany			\$110	\$61	\$171					
New York	Binghamton / Owego	Broome and Tioga			\$91	\$46	\$137					
New York	Buffalo	Erie			\$99	\$56	\$155					
New York	Floral Park / Garden City / Great Neck	Nassau			\$161	\$66	\$227					
New York	Glens Falls	Warren	10/01/09	06/30/10	\$98	\$66	\$164					
New York	Glens Falls	Warren	07/01/10	08/31/10	\$150	\$66	\$216					
New York	Glens Falls	Warren	09/01/10	09/30/10	\$98	\$66	\$164					
New York	Ithaca / Waterloo / Romulus	Tompkins and Seneca			\$117	\$46	\$163					
New York	Kingston	Ulster			\$103	\$66	\$169					
New York	Lake Placid	Essex	10/01/09	11/30/09	\$112	\$61	\$173					
New York	Lake Placid	Essex	12/01/09	02/28/10	\$131	\$61	\$192					
New York	Lake Placid	Essex	03/01/10	06/30/10	\$102	\$61	\$163					
New York	Lake Placid	Essex	07/01/10	08/31/10	\$160	\$61	\$221					

FY2010 Domestic Per Diem Rates - Effective October 1, 2009												
STATE	Primary Destination	County	Season Begin Date	Season End Date	Lodging	M&IE	Total					
New York	Lake Placid	Essex	09/01/10	09/30/10	\$112	\$61	\$173					
New York	Manhattan (includes the boroughs of Manhattan,	Bronx, Kings, New York, Queens, Richmond	10/01/09	12/31/09	\$340	\$71	\$411					
New York	Manhattan (includes the boroughs of Manhattan,	Bronx, Kings, New York, Queens, Richmond	01/01/10	03/31/10	\$209	\$71	\$280					
New York	Manhattan (includes the boroughs of Manhattan,	Bronx, Kings, New York, Queens, Richmond	04/01/10	06/30/10	\$318	\$71	\$389					
New York	Manhattan (includes the boroughs of Manhattan,	Bronx, Kings, New York, Queens, Richmond	07/01/10	08/31/10	\$279	\$71	\$350					
New York	Manhattan (includes the boroughs of Manhattan,	Bronx, Kings, New York, Queens, Richmond	09/01/10	09/30/10	\$340	\$71	\$411					
New York	Niagara Falls	Niagara	10/01/09	05/31/10	\$78	\$51	\$129					
New York	Niagara Falls	Niagara	06/01/10	08/31/10	\$106	\$51	\$157					
New York	Niagara Falls	Niagara	09/01/10	09/30/10	\$78	\$51	\$129					
New York	Nyack / Palisades	Rockland			\$113	\$61	\$174					
New York	Poughkeepsie	Dutchess			\$110	\$66	\$176					
New York	Riverhead / Ronkonkoma / Melville	Suffolk			\$130	\$71	\$201					
New York	Rochester	Monroe			\$102	\$51	\$153					
New York	Saratoga Springs / Schenectady	Saratoga and Schenectady	10/01/09	06/30/10	\$106	\$56	\$162					
New York	Saratoga Springs / Schenectady	Saratoga and Schenectady	07/01/10	08/31/10	\$168	\$56	\$224					
New York	Saratoga Springs / Schenectady	Saratoga and Schenectady	09/01/10	09/30/10	\$106	\$56	\$162					
New York	Syracuse	Onondaga			\$97	\$56	\$153					
New York	Tarrytown / White Plains / New Rochelle	Westchester			\$164	\$71	\$235					
New York	Troy	Rensselaer			\$98	\$51	\$149					
New York	West Point	Orange			\$113	\$51	\$164					
North Carolina	Asheville	Buncombe	10/01/09	10/31/09	\$95	\$51	\$146					
North Carolina	Asheville	Buncombe	11/01/09	06/30/10	\$85	\$51	\$136					
North Carolina	Asheville	Buncombe	07/01/10	09/30/10	\$95	\$51	\$146					
North Carolina	Atlantic Beach / Morehead City	Carteret	10/01/09	05/31/10	\$84	\$56	\$140					
North Carolina	Atlantic Beach / Morehead City	Carteret	06/01/10	08/31/10	\$117	\$56	\$173					
North Carolina	Atlantic Beach / Morehead City	Carteret	09/01/10	09/30/10	\$84	\$56	\$140					
North Carolina	Chapel Hill	Orange			\$91	\$56	\$147					
North Carolina	Charlotte	Mecklenburg			\$100	\$51	\$151					
North Carolina	Durham	Durham			\$97	\$51	\$148					
North Carolina	Fayetteville	Cumberland			\$92	\$51	\$143					
North Carolina	Greensboro	Guilford	10/01/09	10/31/09	\$97	\$56	\$153					
North Carolina	Greensboro	Guilford	11/01/09	03/31/10	\$86	\$56	\$142					
North Carolina	Greensboro	Guilford	04/01/10	09/30/10	\$97	\$56	\$153					
North Carolina	Greenville	Pitt			\$86	\$51	\$137					
North Carolina	Kill Devil	Dare	10/01/09	04/30/10	\$70	\$61	\$131					
North Carolina	Kill Devil	Dare	05/01/10	09/30/10	\$114	\$61	\$175					
North Carolina	New Bern / Havelock	Craven			\$97	\$46	\$143					
North Carolina	Raleigh	Wake			\$92	\$66	\$158					

FY2010 Domestic Per Diem Rates - Effective October 1, 2009										
STATE	Primary Destination	County	Season Begin Date	Season End Date	Lodging	M&IE	Total			
North Carolina	Wilmington	New Hanover			\$98	\$56	\$154			
North Carolina	Winston-Salem	Forsyth			\$92	\$56	\$148			
Ohio	Akron	Summit			\$91	\$51	\$142			
Ohio	Canton	Stark			\$93	\$51	\$144			
Ohio	Cincinnati	Hamilton and Clermont			\$115	\$56	\$171			
Ohio	Cleveland	Cuyahoga			\$109	\$56	\$165			
Ohio	Columbus	Franklin			\$101	\$56	\$157			
Ohio	Dayton / Fairborn	Greene, Darke and Montgomery			\$82	\$56	\$138			
Ohio	Hamilton	Butler and Warren			\$91	\$51	\$142			
Ohio	Mentor	Lake			\$92	\$46	\$138			
Ohio	Rittman	Wayne and Medina			\$86	\$51	\$137			
Ohio	Sandusky / Bellevue	Erie and Huron			\$100	\$46	\$146			
Ohio	Toledo	Lucas			\$81	\$51	\$132			
Ohio	Youngstown	Mahoning and Trumbull			\$85	\$51	\$136			
Oklahoma	Oklahoma City	Oklahoma			\$84	\$66	\$150			
Oklahoma	Tulsa	Tulsa, Creek, Osage, and Rogers			\$81	\$61	\$142			
Oregon	Ashland / Crater Lake	Jackson / Klamath			\$88	\$56	\$144			
Oregon	Beaverton	Washington			\$96	\$51	\$147			
Oregon	Bend	Deschutes	10/01/09	06/30/10	\$93	\$61	\$154			
Oregon	Bend	Deschutes	07/01/10	08/31/10	\$120	\$61	\$181			
Oregon	Bend	Deschutes	09/01/10	09/30/10	\$93	\$61	\$154			
Oregon	Clackamas	Clackamas			\$91	\$61	\$152			
Oregon	Eugene / Florence	Lane			\$103	\$51	\$154			
Oregon	Lincoln City	Lincoln	10/01/09	06/30/10	\$87	\$56	\$143			
Oregon	Lincoln City	Lincoln	07/01/10	08/31/10	\$110	\$56	\$166			
Oregon	Lincoln City	Lincoln	09/01/10	09/30/10	\$87	\$56	\$143			
Oregon	Portland	Multnomah			\$120	\$66	\$186			
Oregon	Seaside	Clatsop	10/01/09	06/30/10	\$92	\$51	\$143			
Oregon	Seaside	Clatsop	07/01/10	08/31/10	\$132	\$51	\$183			
Oregon	Seaside	Clatsop	09/01/10	09/30/10	\$92	\$51	\$143			
Pennsylvania	Allentown / Easton / Bethlehem	Lehigh and Northampton			\$92	\$51	\$143			
Pennsylvania	Bucks County	Bucks			\$102	\$71	\$173			
Pennsylvania	Chester / Radnor / Essington	Delaware			\$109	\$51	\$160			
Pennsylvania	Erie	Erie	10/01/09	05/31/10	\$85	\$46	\$131			
Pennsylvania	Erie	Erie	06/01/10	08/31/10	\$97	\$46	\$143			
Pennsylvania	Erie	Erie	09/01/10	09/30/10	\$85	\$46	\$131			
Pennsylvania	Gettysburg	Adams	10/01/09	10/31/09	\$103	\$51	\$154			
Pennsylvania	Gettysburg	Adams	11/01/09	03/31/10	\$82	\$51	\$133			

FY2010 Domestic Per Diem Rates - Effective October 1, 2009							Season Begin Date	Season End Date	Lodging	M&IE	Total
Pennsylvania	Gettysburg		Adams				04/01/10	09/30/10	\$103	\$51	\$154
Pennsylvania	Harrisburg		Daupin						\$103	\$51	\$154
Pennsylvania	Hershey		City of Hershey				10/01/09	05/31/10	\$99	\$56	\$155
Pennsylvania	Hershey		City of Hershey				06/01/10	08/31/10	\$180	\$56	\$236
Pennsylvania	Hershey		City of Hershey				09/01/10	09/30/10	\$99	\$56	\$155
Pennsylvania	Lancaster		Lancaster						\$99	\$56	\$155
Pennsylvania	Malvern / Frazer / Berwyn		Chester						\$126	\$51	\$177
Pennsylvania	Mechanicsburg		Cumberland						\$88	\$56	\$144
Pennsylvania	Montgomery County		Montgomery						\$128	\$66	\$194
Pennsylvania	Philadelphia		Philadelphia				10/01/09	11/30/09	\$170	\$66	\$236
Pennsylvania	Philadelphia		Philadelphia				12/01/09	08/31/10	\$153	\$66	\$219
Pennsylvania	Philadelphia		Philadelphia				09/01/10	09/30/10	\$170	\$66	\$236
Pennsylvania	Pittsburgh		Allegheny						\$119	\$71	\$190
Pennsylvania	Reading		Berks						\$96	\$56	\$152
Pennsylvania	Scranton		Lackawanna						\$83	\$56	\$139
Pennsylvania	State College		Centre						\$92	\$56	\$148
Rhode Island	East Greenwich / Warwick / North Kingstown		Kent and Washington						\$96	\$56	\$152
Rhode Island	Jamestown / Middletown / Newport		Newport				10/01/09	10/31/09	\$166	\$71	\$237
Rhode Island	Jamestown / Middletown / Newport		Newport				11/01/09	04/30/10	\$104	\$71	\$175
Rhode Island	Jamestown / Middletown / Newport		Newport				05/01/10	09/30/10	\$166	\$71	\$237
Rhode Island	Providence		Providence						\$139	\$71	\$210
South Carolina	Aiken		Aiken						\$86	\$46	\$132
South Carolina	Charleston		Charleston, Berkeley and Dorchester						\$142	\$56	\$198
South Carolina	Columbia		Richland / Lexington						\$93	\$51	\$144
South Carolina	Greenville		Greenville						\$92	\$56	\$148
South Carolina	Hilton Head		Beaufort				10/01/09	10/31/09	\$115	\$61	\$176
South Carolina	Hilton Head		Beaufort				11/01/09	03/31/10	\$93	\$61	\$154
South Carolina	Hilton Head		Beaufort				04/01/10	08/31/10	\$142	\$61	\$203
South Carolina	Hilton Head		Beaufort				09/01/10	09/30/10	\$115	\$61	\$176
South Carolina	Myrtle Beach		Horry				10/01/09	10/31/09	\$84	\$51	\$135
South Carolina	Myrtle Beach		Horry				11/01/09	02/28/10	\$70	\$51	\$121
South Carolina	Myrtle Beach		Horry				03/01/10	05/31/10	\$94	\$51	\$145
South Carolina	Myrtle Beach		Horry				06/01/10	08/31/10	\$132	\$51	\$183
South Carolina	Myrtle Beach		Horry				09/01/10	09/30/10	\$84	\$51	\$135
South Dakota	Hot Springs		Fall River and Custer				10/01/09	05/31/10	\$70	\$46	\$116
South Dakota	Hot Springs		Fall River and Custer				06/01/10	08/31/10	\$94	\$46	\$140
South Dakota	Hot Springs		Fall River and Custer				09/01/10	09/30/10	\$70	\$46	\$116
South Dakota	Rapid City		Pennington				10/01/09	05/31/10	\$70	\$51	\$121

FY2010 Domestic Per Diem Rates - Effective October 1, 2009										
STATE	Primary Destination	County	Season Begin Date	Season End Date	Lodging	M&IE	Total			
South Dakota	Rapid City	Pennington	06/01/10	08/31/10	\$118	\$51	\$169			
South Dakota	Rapid City	Pennington	09/01/10	09/30/10	\$70	\$51	\$121			
South Dakota	Sturgis / Spearfish	Meade, Butte and Lawrence	10/01/09	04/30/10	\$70	\$51	\$121			
South Dakota	Sturgis / Spearfish	Meade, Butte and Lawrence	05/01/10	08/31/10	\$99	\$51	\$150			
South Dakota	Sturgis / Spearfish	Meade, Butte and Lawrence	09/01/10	09/30/10	\$70	\$51	\$121			
Tennessee	Brentwood / Franklin	Williamson			\$102	\$56	\$158			
Tennessee	Chattanooga	Hamilton			\$87	\$56	\$143			
Tennessee	Knoxville	Knox			\$84	\$56	\$140			
Tennessee	Memphis	Shelby			\$100	\$61	\$161			
Tennessee	Nashville	Davidson			\$119	\$66	\$185			
Tennessee	Oak Ridge	Anderson			\$90	\$46	\$136			
Texas	Arlington / Fort Worth / Grapevine	Tarrant county and City limits of Grapevine			\$151	\$56	\$207			
Texas	Austin	Travis	10/01/09	10/31/09	\$121	\$71	\$192			
Texas	Austin	Travis	11/01/09	08/31/10	\$115	\$71	\$186			
Texas	Austin	Travis	09/01/10	09/30/10	\$121	\$71	\$192			
Texas	Beaumont	Jefferson			\$93	\$51	\$144			
Texas	College Station	Brazos			\$93	\$56	\$149			
Texas	Corpus Christi	Nueces			\$90	\$51	\$141			
Texas	Dallas	Dallas County and City of Dallas	10/01/09	12/31/09	\$117	\$71	\$188			
Texas	Dallas	Dallas County and City of Dallas	01/01/10	03/31/10	\$122	\$71	\$193			
Texas	Dallas	Dallas County and City of Dallas	04/01/10	09/30/10	\$117	\$71	\$188			
Texas	El Paso	El Paso			\$91	\$51	\$142			
Texas	Galveston	Galveston	10/01/09	05/31/10	\$108	\$56	\$164			
Texas	Galveston	Galveston	06/01/10	07/31/10	\$128	\$56	\$184			
Texas	Galveston	Galveston	08/01/10	09/30/10	\$108	\$56	\$164			
Texas	Houston (L.B. Johnson Space Center)	Montgomery, Fort Bend and Harris			\$118	\$71	\$189			
Texas	Hunt County	Hunt County			\$87	\$51	\$138			
Texas	Laredo	Webb			\$85	\$56	\$141			
Texas	McAllen	Hidalgo			\$89	\$56	\$145			
Texas	Plano	Collin			\$116	\$61	\$177			
Texas	Round Rock	Williamson			\$97	\$51	\$148			
Texas	San Antonio	Bexar			\$117	\$66	\$183			
Texas	South Padre Island	Cameron	10/01/09	05/31/10	\$83	\$56	\$139			
Texas	South Padre Island	Cameron	06/01/10	07/31/10	\$107	\$56	\$163			
Texas	South Padre Island	Cameron	08/01/10	09/30/10	\$83	\$56	\$139			
Texas	Waco	McLennan			\$88	\$51	\$139			
Utah	Park City	Summit	10/01/09	12/31/09	\$96	\$71	\$167			
Utah	Park City	Summit	01/01/10	03/31/10	\$157	\$71	\$228			

FY2010 Domestic Per Diem Rates - Effective October 1, 2009										
STATE	Primary Destination	County	Season Begin Date	Season End Date	Lodging	M&IE	Total			
Utah	Park City	Summit	04/01/10	09/30/10	\$96	\$71	\$167			
Utah	Provo	Utah			\$88	\$51	\$139			
Utah	Salt Lake City	Salt Lake and Tooele			\$106	\$61	\$167			
Vermont	Burlington / St. Albans	Chittenden and Franklin	10/01/09	10/31/09	\$112	\$66	\$178			
Vermont	Burlington / St. Albans	Chittenden and Franklin	11/01/09	04/30/10	\$93	\$66	\$159			
Vermont	Burlington / St. Albans	Chittenden and Franklin	05/01/10	09/30/10	\$112	\$66	\$178			
Vermont	Manchester	Bennington			\$93	\$71	\$164			
Vermont	Middlebury	Addison			\$116	\$61	\$177			
Vermont	Montpelier	Washington			\$101	\$61	\$162			
Vermont	Stowe	Lamoille	10/01/09	03/31/10	\$132	\$71	\$203			
Vermont	Stowe	Lamoille	04/01/10	05/31/10	\$105	\$71	\$176			
Vermont	Stowe	Lamoille	06/01/10	09/30/10	\$132	\$71	\$203			
Vermont	White River Junction	Windsor	10/01/09	02/28/10	\$102	\$56	\$158			
Vermont	White River Junction	Windsor	03/01/10	05/31/10	\$89	\$56	\$145			
Vermont	White River Junction	Windsor	06/01/10	09/30/10	\$102	\$56	\$158			
Virginia	Abingdon	Washington			\$82	\$46	\$128			
Virginia	Blacksburg	Montgomery			\$98	\$46	\$144			
Virginia	Charlottesville	City of Charlottesville, Albemarle, Greene			\$112	\$56	\$168			
Virginia	Chesapeake / Suffolk	Cities of Chesapeake and Suffolk	10/01/09	05/31/10	\$87	\$56	\$143			
Virginia	Chesapeake / Suffolk	Cities of Chesapeake and Suffolk	06/01/10	08/31/10	\$103	\$56	\$159			
Virginia	Chesapeake / Suffolk	Cities of Chesapeake and Suffolk	09/01/10	09/30/10	\$87	\$56	\$143			
Virginia	Chesterfield / Henrico Counties	Chesterfield / Henrico			\$92	\$51	\$143			
Virginia	Fredericksburg	City of Fredericksburg, Spotsylvania			\$78	\$56	\$134			
Virginia	Hampton City / Newport News	Cities of Hampton City and Newport News			\$80	\$56	\$136			
Virginia	James City and York Counties, Williamsburg	James City and York Counties, City of Williamsburg	10/01/09	03/31/10	\$72	\$51	\$123			
Virginia	James City and York Counties, Williamsburg	James City and York Counties, City of Williamsburg	04/01/10	08/31/10	\$94	\$51	\$145			
Virginia	James City and York Counties, Williamsburg	James City and York Counties, City of Williamsburg	09/01/10	09/30/10	\$72	\$51	\$123			
Virginia	Loudoun County	Loudoun			\$135	\$61	\$196			
Virginia	Lynchburg	Campbell, Lynchburg City			\$83	\$51	\$134			
Virginia	Manassas	City of Manassas			\$93	\$46	\$139			
Virginia	Norfolk / Portsmouth	Cities of Norfolk and Portsmouth			\$95	\$61	\$156			
Virginia	Richmond City	City of Richmond			\$125	\$66	\$191			
Virginia	Roanoke	City limits of Roanoke			\$103	\$51	\$154			
Virginia	Stafford / Prince William Counties	Stafford / Prince William			\$95	\$46	\$141			
Virginia	Virginia Beach	City of Virginia Beach	10/01/09	05/31/10	\$89	\$56	\$145			
Virginia	Virginia Beach	City of Virginia Beach	06/01/10	08/31/10	\$148	\$56	\$204			
Virginia	Virginia Beach	City of Virginia Beach	09/01/10	09/30/10	\$89	\$56	\$145			
Virginia	Wallops Island	Accomack	10/01/09	06/30/10	\$87	\$56	\$143			

FY2010 Domestic Per Diem Rates - Effective October 1, 2009									
STATE	Primary Destination	County	Season Begin Date	Season End Date	Lodging	M&IE	Total		
Virginia	Wallops Island	Accomack	07/01/10	08/31/10	\$128	\$56	\$184		
Virginia	Wallops Island	Accomack	09/01/10	09/30/10	\$87	\$56	\$143		
Virginia	Warrenton	Fauquier			\$101	\$46	\$147		
Virginia	Washington, DC Metro Area	Alexandria, Fairfax and Falls Church; Arlington and	10/01/09	10/31/09	\$229	\$71	\$300		
Virginia	Washington, DC Metro Area	Alexandria, Fairfax and Falls Church; Arlington and	11/01/09	02/28/10	\$207	\$71	\$278		
Virginia	Washington, DC Metro Area	Alexandria, Fairfax and Falls Church; Arlington and	03/01/10	06/30/10	\$226	\$71	\$297		
Virginia	Washington, DC Metro Area	Alexandria, Fairfax and Falls Church; Arlington and	07/01/10	08/31/10	\$170	\$71	\$241		
Virginia	Washington, DC Metro Area	Alexandria, Fairfax and Falls Church; Arlington and	09/01/10	09/30/10	\$229	\$71	\$300		
Washington	Anacortes / Coupeville / Oak Harbor	Skagit, Island, San Juan			\$90	\$61	\$151		
Washington	Bremerton	Kitsap			\$83	\$66	\$149		
Washington	Everett / Lynnwood	Snohomish			\$100	\$61	\$161		
Washington	Ocean Shores	Grays Harbor	10/01/09	06/30/10	\$90	\$51	\$141		
Washington	Ocean Shores	Grays Harbor	07/01/10	08/31/10	\$111	\$51	\$162		
Washington	Ocean Shores	Grays Harbor	09/01/10	09/30/10	\$90	\$51	\$141		
Washington	Olympia / Tumwater	Thurston			\$89	\$61	\$150		
Washington	Port Angeles / Port Townsend	Clallam and Jefferson	10/01/09	06/30/10	\$98	\$61	\$159		
Washington	Port Angeles / Port Townsend	Clallam and Jefferson	07/01/10	08/31/10	\$142	\$61	\$203		
Washington	Port Angeles / Port Townsend	Clallam and Jefferson	09/01/10	09/30/10	\$98	\$61	\$159		
Washington	Seattle	King			\$159	\$71	\$230		
Washington	Spokane	Spokane			\$85	\$61	\$146		
Washington	Tacoma	Pierce			\$113	\$61	\$174		
Washington	Vancouver	Clark, Cowlitz and Skamania			\$125	\$56	\$181		
West Virginia	Charleston	Kanawha			\$101	\$51	\$152		
West Virginia	Morgantown	Monongalia			\$85	\$46	\$131		
West Virginia	Shepherdstown	Jefferson			\$81	\$51	\$132		
West Virginia	Wheeling	Ohio			\$99	\$46	\$145		
Wisconsin	Appleton	Outagamie			\$84	\$46	\$130		
Wisconsin	Brookfield / Racine	Waukesha / Racine			\$95	\$56	\$151		
Wisconsin	Green Bay	Brown			\$78	\$51	\$129		
Wisconsin	Lake Geneva	Walworth	10/01/09	04/30/10	\$89	\$51	\$140		
Wisconsin	Lake Geneva	Walworth	05/01/10	09/30/10	\$132	\$51	\$183		
Wisconsin	Madison	Dane			\$93	\$56	\$149		
Wisconsin	Milwaukee	Milwaukee			\$104	\$61	\$165		
Wisconsin	Sheboygan	Sheboygan			\$84	\$51	\$135		
Wisconsin	Sturgeon Bay	Door	10/01/09	06/30/10	\$70	\$56	\$126		
Wisconsin	Sturgeon Bay	Door	07/01/10	09/30/10	\$89	\$56	\$145		
Wisconsin	Wisconsin Dells	Columbia	10/01/09	06/30/10	\$70	\$61	\$131		
Wisconsin	Wisconsin Dells	Columbia	07/01/10	08/31/10	\$89	\$61	\$150		

FY2010 Domestic Per Diem Rates - Effective October 1, 2009											
STATE	Primary Destination	County	Season Begin Date	Season End Date	Lodging	M&IE	Total				
Wisconsin	Wisconsin Dells	Columbia	09/01/10	09/30/10	\$70	\$61	\$131				
Wyoming	Cody	Park	10/01/09	05/31/10	\$82	\$51	\$133				
Wyoming	Cody	Park	06/01/10	09/30/10	\$125	\$51	\$176				
Wyoming	Evanson / Rock Springs	Sweetwater / Uinta			\$85	\$51	\$136				
Wyoming	Gillette	Campbell	10/01/09	05/31/10	\$98	\$51	\$149				
Wyoming	Gillette	Campbell	06/01/10	08/31/10	\$123	\$51	\$174				
Wyoming	Gillette	Campbell	09/01/10	09/30/10	\$98	\$51	\$149				
Wyoming	Jackson / Pinedale	Teton and Sublette	10/01/09	11/30/09	\$109	\$56	\$165				
Wyoming	Jackson / Pinedale	Teton and Sublette	12/01/09	06/30/10	\$131	\$56	\$187				
Wyoming	Jackson / Pinedale	Teton and Sublette	07/01/10	08/31/10	\$174	\$56	\$230				
Wyoming	Jackson / Pinedale	Teton and Sublette	09/01/10	09/30/10	\$109	\$56	\$165				
Wyoming	Sheridan	Sheridan	10/01/09	05/31/10	\$74	\$56	\$130				
Wyoming	Sheridan	Sheridan	06/01/10	08/31/10	\$93	\$56	\$149				
Wyoming	Sheridan	Sheridan	09/01/10	09/30/10	\$74	\$56	\$130				

Federal Regulations Regarding Per Diem Rate Exceptions

Subpart D—Actual Expense

§301-11.300 When is actual expense reimbursement warranted?

When:

- (a) Lodging and/or meals are procured at a prearranged place such as a hotel where a meeting, conference or training session is held;
- (b) Costs have escalated because of special events (e.g., missile launching periods, sporting events, World's Fair, conventions, natural disasters); lodging and meal expenses within prescribed allowances cannot be obtained nearby; and costs to commute to/from the nearby location consume most or all of the savings achieved from occupying less expensive lodging;
- (c) Because of mission requirements; or
- (d) Any other reason approved within your agency.

§301-11.301 Who in my agency can authorize/approve my request for actual expense?

Any official designated by the head of your agency.

§301-11.302 When should I request authorization for reimbursement under actual expense?

Request for authorization for reimbursement under actual expense should be made in advance of travel. However, subject to your agency's policy, after the fact approvals may be granted when supported by an explanation acceptable to your agency.

§301-11.303 What is the maximum amount that I may be reimbursed under actual expense?

The maximum amount that you may be reimbursed under actual expense is limited to 300 percent (rounded to the next higher dollar) of the applicable maximum per diem rate. However, subject to your agency's policy, a lesser amount may be authorized.

§301-11.304 What if my expenses are less than the authorized amount?

When authorized actual expense and your expenses are less than the locality per diem rate or the authorized amount, reimbursement is limited to the expenses incurred.

§301-11.305 What if my actual expenses exceed the 300 percent ceiling?

Your reimbursement is limited to the 300 percent ceiling. There is no authority to exceed this ceiling.

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SOLO

**Sanborn**

SANBORN HERMANOS, S.A. MORELIA POR. G.
 PORTAL GALEANA No. 171 MORELIA MICH.
 R.F.C. SHE - 190630 V 37
 CALVARIO No. 106 TLALPAN, D.F.

SUBTTL MERC \$ 394.50
 TOTAL \$ 394.50 *
 EFECTIVO \$ 500.00
 TRECIENTOS NOVENTA Y CUATRO PESOS
 50/100 M.N.
 CAMBIO \$ 105.50

LE ATENDIO: SANDRA

FECHA: 10/10/2008 HORA: 11:25 TRNS: 5303
 OPER : 173

0.*

66.000+

24.000+

38.000+

003

128.000*

128.000x

0.15=

19.200*

19.200+

128.000+

002

147.200*

147.200÷

11.5=

12.800*

10/10/08
breakfast

(Salchichas)

1 Banderillas Tore 53.50
 3 Chilaq 66% ***1.98.00
 2 Fruta 24% ***48.00
 1 Combo *38.00
 3 Dif Jugos 19% 57.00
 \$ 394.50

***66.00 breakfast meal each

**24.00 fruit each

+ *38.00 juice each

128.00 food

+ 19.20 tip

147.20

÷ 11.50 =

\$12.80 U.S.
 dollars
 each

breakfast
 Estela's

16

Rock Bottom Brewery
Long Beach #1072
One Pine Avenue
Long Beach, CA 90802

Server: JESSICA
Party Size: 2/1
Tables: 4
Print #: 2
Order Type: Order

03/09/20

1:47
900NOTE:

This was a group meal, everyone paid their own portion of cash.

003

0.00	2.59	5.00	2.59 (drink)
	2.59	5.00	
2.5900	4.99	9.00	+ 10.99 (meat)
9.9900	0.99	0.00	
0.9900		9.00	
		10.00	
		2.00	
		5.00	
15.9700		66.00	
		66.00	+ 1.20 (tax)
15.9700		5.00	
0.0920		72.00	\$ 14.84 ✓ (cash paid)
1.2000		72.00	14.83 ✓
0.00		0.00	Lunch meal on 3/9/09, lunch not provided @ event.

FOOD: 53.
NON ALC: .

NEED A GIFT CARD?
-ASK YOUR SERVER-
GIVING NEVER TASTED SO GOOD!
www.rockbottom.com

002

✓ 14.8300
Total
Lunch

C. Persons in Class Codes P41 (Physician-VMC) shall be entitled to receive the following:

1. DEA License, California Medical License/X-Ray License fees paid at 100% and prorated for those working part-time. Professional liability Insurance fees, and Medical Staff/Society Dues not to exceed \$1,200 each fiscal year. Fund is prorated for part-time physicians and to start date.
2. Physician Fees at other hospitals, including application fee, credentialing fees and staff dues will be paid for P41 Physicians working at other facilities in the course and scope of their employment with Valley Medical Center (VMC).
3. Tuition reimbursement and professional development benefits not to exceed \$4,500 per fiscal year, prorated by number of months employed and the unused balance carried forward into the subsequent fiscal year, but not to exceed one year's allocation. The maximum amount at any given time cannot exceed \$9,000.

SECTION 6. VEHICLES

Persons in the twelve (12) management positions, designated in Exhibit A to this Ordinance by an asterisk (*) shall use a personal vehicle for County business travel and shall be paid a flat rate vehicle allowance of five hundred dollars (\$500.00) per month, or may be assigned a County vehicle upon approval of the County Executive.

For persons employed in Class Codes A01 (members of the Board of Supervisors), A02 (County Executive), A05 (Clerk of the Board of Supervisors), A62 (County Counsel), A2X (Chief of Correction), and A93 (Public Defender), A59 (District Attorney), A65 (Sheriff), A28 (Assessor), Q24 (Director, Department of Child

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07/31/2006 11:35 AM

To [REDACTED]

cc [REDACTED]

bcc [REDACTED]

Subject IMPORTANT P41 MEMO - DO NOT DELETE: Revised P41
Travel Guideline s for Educational Fund Use, July
2006

For all P41's, CASO's, CASM and P41 Physician Administrative Staff,

Good news. We just made our CME travel using our P41 Educational Fund easier. Effective immediately, the following revisions to the P41 Travel Guidelines using the P41 Educational Funds have been approved by our County Executive's office after hearing that the process of using the Educational Fund needed to be made simpler and respect for our physicians' requests. We appreciate [REDACTED] directive to get this done and [REDACTED] and [REDACTED] efforts as well as our Finance Department to accomplish this. These new guidelines will allow us to use the Educational Funds in a less restrictive & redundant manner.

Please note that certain requirements remain in effect, such as travel outside of the continental US still needs preapproval as this is a Board requirement; and, if business travel occurs on behalf of the County, we continue to follow the County's Travel Policy and need to go through the County travel agency. The basic principle will be if that if the funding comes out of your Educational Fund, the following revised guidelines apply.

The next step will be trying to improve the efficiency of the process & we will be addressing that in the very near future. In the meantime, it will be the expectation that monthly statements on the first of the month for each physician's Educational Fund will be provided to review. If there are any questions, please feel free to contact me.

[REDACTED] MD
Chief Medical Officer
SCVMC

**REVISED GUIDELINES for P41 PHYSICIAN-VMC EDUCATIONAL LEAVE
TRAVEL
(July 2006)**

Travel of Physicians-VMC relating to administrative business will follow the County's Travel Policy. However, education related travel (within the annual \$4,500 limit) for P41 Physicians-VMC will have the following exceptions:

- (1) Air travel on coach class may be booked through the County's travel vendor or privately by a physician without submitting an initial quote from the County travel agency to the Finance Department.
- (2) County will provide lodging for the night prior and/or after the event if necessary, without additional justification.
- (3) Lodging and room rates will cover modest upgrades and will not include suites (except all suites hotel) or penthouses unless it can be justified

under the County's Travel Policy.

(4) Rental cars will not require special justification for either use or class of vehicle.

(5) Airport limo or car service may be used in lieu of taxi or airport shuttle.

(6) When meals are provided at a conference or training seminar, a physician has the option of eating elsewhere without justification and to receive meal reimbursements at the non-receipted rate or the receipted rate as the case may be, when meals are not consumed at the conference or training seminar.

In conjunction with educational leave travel for VMC P41 Physicians:

Original receipts are normally required with the exception that when it is not located, a brief explanation note is needed along with a declaration that the charges do not include any alcoholic beverages. A County of Santa Clara Missing Receipt Memorandum form is available for you to fill out with details and sign for this purpose. This form is located on our Valley Pages and downloadable at

http://www.sccgovatwork/staticfiles%2FHHS%2Fattachment_files%2FMissingReceiptMemo.pdf

(Our travel policies are flexible in this regard but are based on best business practices which require that payments be based on original receipts and that copies only be submitted as exceptions when originals are lost or misplaced.)

Individual advanced approval by the County Executive is required per Board policy 3.19 for travel outside the continental United States. (This requirement predates our revised travel policies and was a direct request from the Board of Supervisors.)

NOTICE: This email message and/or its attachments may contain information that is confidential or restricted. It is intended only for the individuals named as recipients in the message. If you are NOT an authorized recipient, you are prohibited from using, delivering, distributing, printing, copying, or disclosing the message or content to others and must delete the message from your computer. If you have received this message in error, please notify the sender by return email.

defined benefit, physicians utilize their fixed allocated amount to maximize their learning experience. The profession of medicine requires a specific knowledge base and expertise in caring for patients that can not be compared to learning any technique in another field. Would you not wish your physician to be trained & updated on the most recent medical information if he is caring for you? CME provides that requirement.

4. It appears that the CME records were not retained centrally but rather obtained from individual physicians pursuant to the request of the Management Audit Division. Further, it appears that the physicians were not required to provide attendance records to VMC or to the Controller in order for the physician to be reimbursed for their conference expenses. Is this understanding correct?

CME records are kept with the individual travel files in the office of the Chief Medical Officer and in offsite storage. At the conclusion of the conference, CME forms are submitted with the travel documents if available. Conferences are not standardized as to the documentation of CME credits as some utilize a self reporting form as their standard while others use that form as a method of submission and then supply another finalized CME form several weeks later. If delays do occur and travel is held, travel policy deadlines could not be met, so it has not been a requirement if all other documentation of stay is provided. The primary purpose of CME tracking is for monitoring JCAHO requirements and maintaining of licensure which is tracked by the Medical Staff Office. CME credit is not required for travel reimbursement.

5. How does the department justify the expense of four or five star hotels, vehicle upgrades, and other extravagant costs in light of the County Travel Policy, which states the following as guiding principle?

All expenses incurred while traveling on County business should be a reasonable and prudent use of public funds. Cost will be taken into account when weighing the importance and benefits of the business purpose for travel. Travelers should choose the most efficient, direct and economical travel option required by the occasion. (Page 7)

CME travel is a defined benefit with a specific allocated amount per physician annually that has certain waived exclusions from the County Travel Policy. CME conferences are held at various locations and physicians primarily stay at the designated hotels offered by the conferences at the preferred conference rates. There have been some exceptions and upgrades are allowed as there is a fixed amount that is allocated in the yearly Educational Funds. If physicians spend beyond their limit they pay personally for any remaining expenses or subsequent travel for the year.

6. If employees arrive a day or more before a conference starts or leave a day or more after a conference ends, does the department require them to take that time as vacation? Also, if employees skip part of a conference, how is that time accounted for (i.e., as vacation or regular time)?

Physicians utilize vacation time/annual leave or shifted work days (time granted for working on weekends in the hospital/clinics or in-house hospital night shifts) entirely for all CME conferences unless so approved by the Chief Medical Officer (CMO) as administrative time benefiting VMC

which occurs infrequently. Travel days must be taken into consideration with conferences often starting early in the morning and these days are taken off as described with vacation days/annual leave/shifted time. If a physician decides not to attend part of the conference, that is their discretion as they are off on their own time and not regular time. Conference provider recommended travel dates are used to determine appropriate travel days.

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Las Vegas

Sept 18-20, 2008

14th Annual Las Vegas Seminar
Las Vegas, Nevada
Wynn Las Vegas Resort and Casino
25 Continuing Education Contact Hours*

Maui, Hawaii

October 11-18, 2008

27th Annual Hawaii-Maui Seminar
Hyatt Regency Maui
20 Continuing Education Contact Hours*

Ixtapa, Mexico

January 24-31, 2009

Ixtapa, Mexico Seminar
Presidente Intercontinental Ixtapa
All Inclusive Resort
20 Continuing Education Contact Hours*

*NWPF is approved by the Council on Podiatric Medical Education as a sponsor of continuing education in Podiatric Medicine.

Register Today!

nwpodiatricfoundation.org

Seminar Information
Northwest Podiatric Foundation
Toll-Free: (866) 286-NWPF
Email: PodFound@aol.com
Registration:
nwpodiatricfoundation.org

**Discount Travel Information
& Reservations**
Tangerine Travel-NWPF Desk
Toll-Free: (800) 678-8202
Email: nwpl@tangerinetravel.com

Dedicated to the Health
of the Whole Community

January 20, 2009



Attachment L

Chief Medical Officer
751 S. Bascom Avenue
San Jose, CA 95128

TO: [REDACTED] Chief Executive Officer
SCVHHS

[REDACTED] Acting County Executive
Santa Clara County

FROM: [REDACTED]
Chief Medical Officer
SCVMC

[Handwritten signature]
[REDACTED]

RE: International Travel: [REDACTED]

RECEIVED

JAN 21 2009

SCVH&HS
ADMINISTRATION

[REDACTED] is requesting approval to attend the "Medical Education Resources Series 5 Dermatology" conference scheduled in Cancun, Mexico on February 17, 2009 through February 22, 2009.

Chief Executive Officer, SCVHHS

Approved: [REDACTED]

Disapproved: [REDACTED]

Date: 1-21-09

Comments:

Acting County Executive, Santa Clara County

Approved: [REDACTED]

Disapproved: [REDACTED]

Date: 1/22/09

Comments:

Please return to my office after signature.

Thank you.

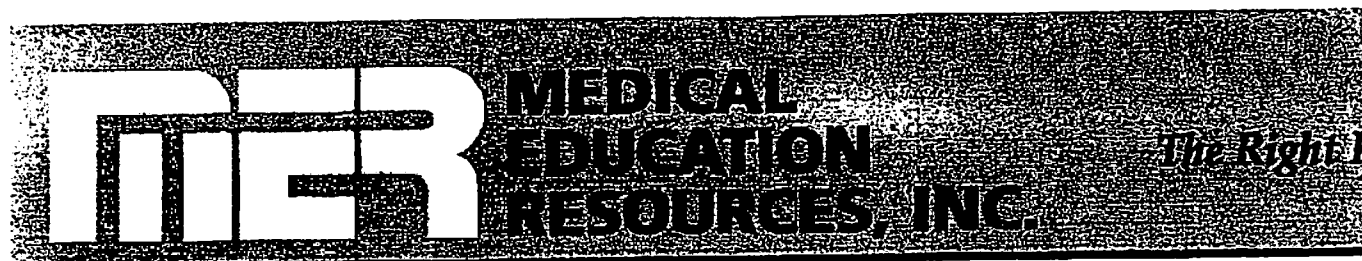
[REDACTED]

RECEIVED

JAN 20 2009

SCVMC Administration
Chief Medical Officer

279
279



 [Home](#)
 [Conferences](#)
 [News & Events](#)
 [Company Profile](#)


SERIES V Dermatology for the Non-Dermatologist

Grand Coral Beach Resort
 Cancun, Mexico
 February 19 - February 21, 2009



To request program information or to register, click here: [click here](#)

Faculty

Accommodations

The discount rate at the Grand Coral Beach Resort in Cancun, Mexico is \$305.00 per night (single or double). All guest room rates are subject to a 10% Value Added Tax (VAT) and a room occupancy tax of 2% (single or double). Two children under the age of 12 years old are free of charge when sharing a room with their parents, and an additional person charge is \$40.00 per day, per person. Room limit is 3 adults or 2 adults and 2 children. Currently, Housekeeping gratuities are \$5.00 per room, per day and Bellman gratuities are \$7.00 per trip.

Hotel Deposit Requirements / Cancellation Policy

A one night's deposit of \$305.00 plus tax is required to confirm your room reservations. Room cancellations must be made at least 30 days prior to the start of the conference.

Dedicated to the Health
of the Whole Community



Attachment L

Chief Medical Officer
751 S. Bascom Avenue
San Jose, CA 95128
Phone: (408) 885-4001
Fax: (408) 793-1817

April 24, 2008

RECEIVED

MAY 01 2008

**SCVH&S
ADMINISTRATION**

TO: [REDACTED] Chief Executive Officer
SCVHHS

[REDACTED], County Executive
Santa Clara County

FROM: [REDACTED]
Chief Medical Officer
SCVMC

RE: International Travel: [REDACTED]

[REDACTED] is requesting approval to attend the "51st Annual USC Refresher Course in Medicine" conference scheduled in Maui, Hawaii on August 1, 2008 through August 9, 2008.

Chief Executive Officer, SCVHHS

Approved: [REDACTED]

Disapproved: [REDACTED]

Date: 5-6-08

Comments:

County Executive, Santa Clara County

Approved: [REDACTED]

Disapproved: [REDACTED]

Date: 5/2/08

Comments:

Please return to my office after signature.

Thank you.

RECEIVED

APR 24 2008

SCVMC Administration
Chief Medical Officer

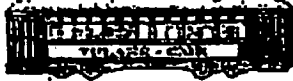
51st Annual
**USC Refresher
Course in Medicine**

with simultaneous course:
Current Clinical Issues in Women's Health



**The Hyatt Regency
Maui, Hawaii
August 3-9, 2008**

*Sponsored by
Office of Continuing Medical Education
Keck School of Medicine
University of Southern California*



Tulane University Health Sciences Center
Center for Continuing Education
cme@tulane.edu



Phone: 504-988-5466

Fax: 504-988-1779



Certificate of Attendance

Tulane University Health Sciences Center certifies that

[REDACTED] MD, FAAP

has participated in the educational activity titled

2007 Pediatric Academic Societies' Annual Meeting *

American Pediatric Society - Society for Pediatric Research

Ambulatory Pediatric Association - American Academy of Pediatrics

in Toronto, Canada on May 2 - 8, 2007

and is awarded **35 AMA PRA Category 1 Credits.™**

35.00 AAP Credits

*** Co-hosted by:**

The American Society of Pediatric Hematology/Oncology

American Society of Pediatric Nephrology

Association of Pediatric Program Directors

Lawson Wilkins Pediatric Endocrine Society

Pediatric Infectious Diseases Society

[REDACTED] 09/16/2009
[REDACTED] M.Ed., CMP
Director, Tulane Center for Continuing Education

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- A leased employee who has provided services to you on a substantially full-time basis for at least a year if the services are performed under your primary direction or control.
- Yourself (if you are a sole proprietor).
- A partner who performs services for a partnership.

Exclusion from wages. You can exclude the value of benefits you provide to an employee under a dependent care assistance program from the employee's wages if you reasonably believe that the employee can exclude the benefits from gross income.

An employee can generally exclude from gross income up to \$5,000 of benefits received under a dependent care assistance program each year. This limit is reduced to \$2,500 for married employees filing separate returns.

However, the exclusion cannot be more than the smaller of the earned income of either:

- The employee, or
- The employee's spouse.

Special rules apply to determine the earned income of a spouse who is either a student or not able to care for himself or herself. For more information on the earned income limit, see Publication 503.

Exception for highly compensated employees. You cannot exclude dependent care assistance from the wages of a highly compensated employee unless the benefits provided under the program do not favor highly compensated employees and the program meets the requirements described in section 129(d) of the Internal Revenue Code.

For this exclusion, a highly compensated employee for 2009 is an employee who meets either of the following tests.

1. The employee was a 5% owner at any time during the year or the preceding year.
2. The employee received more than \$105,000 in pay for the preceding year.

You can choose to ignore test (2) if the employee was not also in the top 20% of employees when ranked by pay for the preceding year.

Form W-2. Report the value of all dependent care assistance you provide to an employee under a dependent care assistance program in box 10 of the employee's Form W-2. Include any amounts you cannot exclude from the employee's wages in boxes 1, 3, and 5.

Educational Assistance

This exclusion applies to educational assistance you provide to employees under an educational assistance program. The exclusion also applies to graduate level courses.

Educational assistance means amounts you pay or incur for your employees' education expenses. These expenses generally include the cost of books, equipment, fees, supplies, and tuition. However, these expenses do not include the cost of a course or other education involving sports, games, or hobbies, unless the education:

- Has a reasonable relationship to your business, or
- Is required as part of a degree program.

Education expenses do not include the cost of tools or supplies (other than textbooks) your employee is allowed to keep at the end of the course. Nor do they include the cost of lodging, meals, or transportation.

Educational assistance program. An educational assistance program is a separate written plan that provides educational assistance only to your employees. The program qualifies only if all of the following tests are met.

- The program benefits employees who qualify under rules set up by you that do not favor highly compensated employees. To determine whether your program meets this test, do not consider employees excluded from your program who are covered by a collective bargaining agreement if there is evidence that educational assistance was a subject of good-faith bargaining.
- The program does not provide more than 5% of its benefits during the year for shareholders or owners. A shareholder or owner is someone who owns (on any day of the year) more than 5% of the stock or of the capital or profits interest of your business.
- The program does not allow employees to choose to receive cash or other benefits that must be included in gross income instead of educational assistance.
- You give reasonable notice of the program to eligible employees.

Your program can cover former employees if their employment is the reason for the coverage.

For this exclusion, a highly compensated employee for 2009 is an employee who meets either of the following tests.

1. The employee was a 5% owner at any time during the year or the preceding year.
2. The employee received more than \$105,000 in pay for the preceding year.

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Attachment O

SAP Document Number

34

Indicate Labor Affiliation: **8**

☐ 715 ☐ CEMA ☐ Exec. Mgmt.

☐ Other (specify)

For Dependent Contractor Only: 33

Subtotal (inc. p2&3 if applicable)

Less: Amount charged to P-Card

Less: Expense advance

Amount Due/Payable (Total)

Detail meals if meal is claimed for more than one employee/traveler. Include names of all guests entertained. Use additional page if necessary.

<p>PERMIT METHOD SUPPLEMENT (PMS is for Departmental Accounting or Travel Cardholder use only)</p> <p>Permit fees are non-refundable for Direct Deposit only. PMS is only 100000 to have warrant returned to depositor.</p>	<p>29</p>
-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	------------------

(FOR CLAIMS USE ONLY) I hereby certify that the total amount shown has been audited in accordance to the County's travel policy.

30 _____ 31

By: 32

721 REV 08/05 REORDER CODE 963251 (LAC 01/04)

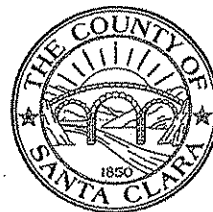
was charged on P-Card, then the original receipt should be attached to P-Card statement and a copy of the receipt should be attached to the expense voucher for compliance audit with County Travel Policy.

- 19 (a) For Advance Request to employee:
Enter the estimated approval amount as a lump sum on the first day of travel.
(b) For Final Accounting & Reimbursement Claim:
Enter the actual amount paid as a lump sum on the last day of travel. Place an "X" on column "P" if used P-Card OR American Express BTA account for payment.
"P" indicates that the transaction was paid using County's Procurement Card (P-Card) OR American Express BTA account (refer to County Travel Policy, Appendix N for detail of this program).
- 20 (a) Same as 19(a).
(b) Same as 19(b).
(c) If parking and/or telephone are included in the hotel bill, list them separately from hotel bill and enter the actual amount on the day(s) they occurred.
- 21 Enter description and expense amounts for other expenses not itemized on 18 through 20.
- 22 For Advance Request, leave blank. For Final Accounting & Reimbursement Claim, enter the total amount paid in advance for the trip.
- 23 For Mileage Allowance, enter total personal car mileage driven.
- 24 Enter reimbursable mileage rate. Reimbursable mileage rate is standard mileage rate established by the Federal Government, which is updated every year. Traveler should check and use the correct rate for reimbursement request.
- 25 For Air Fare Equivalent, enter total of equivalent airfare plus amount for avoided airport parking and avoided mileage to/from the airport. Traveler should provide document showing the amount for Coach Class airfare (per Y-Cal schedule or Travel Agency quote when Y-Cal is not available) to the same destination and use long-term parking rate at San Jose International Airport for parking calculation purpose.
- 26 This business meal section is used both for non-travel business meals and travel-related business meals. For both meal types, information such as date, name and business relationship of those entertained, amount and business purpose should be entered. For travel-related business meals, when more than one traveler travel on the same trip and have business meals together, they can choose to have one of the travelers pay for the meal and claim reimbursement for the group. In this case, the claimant need to list other employees' name, reason for attend the meal and Travel Authorization Numbers in the column of "TA # County Employee".
- 27 G/L Account Number, Cost Center, Fund, Order and WBS element are accounting attributes to which the travel expenses will be charged.
Three G/L Account Numbers are set up in the form, with one designated to mileage for cost tracking purpose. Use G/L Acct#5285300 (Mileage) to record total mileage reimbursed. The form automatically carries the claimable total from mileage allowance section. Formula is set up for the other two G/L Account Numbers to make their total equals the total claimable amount.
Required fields: G/L Account Number is the account number used in SAP to record value movement. Cost Center represents the area of responsibility. Fund may be a required field if the Account is a Balance-Sheet type (asset & liability) account.
Optional fields (complete per department requirement): Order and WBS element. Contact traveler's department accounting/supporting staff for further instruction.
- 28 A brief description for this payment or this detail line. Suggested Description: traveler's last name, short name for event or destination, confirmation numbers, invoice numbers, or date (Note maximum 43 characters).
- 29 Payment Method Supplement (PMS): To be used by Departmental Accounting or Travel Coordinator only. Employees can register for Direct Deposit (ACH). Input PMS only when warrant needs to be submitted to department.
- 30 Signature of traveler (Claimant) is required for advance request, final accounting or reimbursement claim. It is not required if advance is paid to third party, e.g. registration, hotel, etc.
- 31 Name and signature of party authorized by Department to approve the travel payments.
- 33 For travel reimbursement to dependent contractors, department need to enter purchase order number and PO line number that represents travel provisions of the contract with the County.
- 32&34 Claims use only. To be completed by employees in Claims Unit who records this document into the County's accounting system.

County of Santa Clara

Office of the County Executive

County Government Center, East Wing
70 West Hedding Street
San Jose, California 95110
(408) 299-5105



December 17, 2009

TO: Board of Supervisors
FROM: Jeffrey V. Smith, County Executive
SUBJECT: Administration Response to Management Audit of Santa Clara County Travel

The Harvey M. Rose Accountancy Corporation Management Audit of Santa Clara County Travel is organized into two distinct sections:

- Section 1 Meeting Charter Requirements for Travel Expense Limits and Improving the Reimbursement Process.
- Section 2 Abuses Resulting from Noncompliance with Travel Ordinances and Policies Lead to Excessive Travel Expenses

The Administration's responses to the audit recommendations are provided below. Comments regarding the audit provided by SCVMC to the County Executive are attached as well.

Section 1 Meeting Charter Requirements for Travel Expense Limits and Improving the Reimbursement Process.

The Board of Supervisors should direct the County Executive to:

- 1.1 Work with the Controller to draft proposed modifications to the County Ordinance Code and Travel Policy for approval by the Board of Supervisors to specify maximum rates for hotel rooms, meals, incidental expenses and rental car rates for management employees, as required by Section 710 of County Charter. (Priority 1)

Response: *(Controller) Agree. In September, 2009, the Controller's Office created a Travel Policy Review Committee to review the existing Travel Policy. This Committee*

has been reviewing issues related to per diem reimbursement and maximum rates for travel expenditures. This Committee will provide recommendations to the County Executive, for presentation to the Board of Supervisors by the end of the current fiscal year (June 30, 2010).

- 1.2 Direct the Controller to amend the County Travel Policy to specify that the rates established pursuant to Recommendation 1.1 for management employees are applicable to all employees. (Priority 2)

Response: *(Controller) Agree.*

- 1.3 Adopt the federal lodging per diem rates as the maximum reimbursable amount for all County employees, with explicitly defined exceptions as provided by federal regulation sections 301-11.300 to 301-11.305, such as special circumstances when specified per diem rates cannot be obtained or when the traveler is staying at the same hotel where the conference he or she is attending is occurring. (Priority 3)

Response: *(Controller) Agree.*

- 1.4 Adopt maximum per diem rates for county employee travel meal reimbursement equal to 80 percent of the U.S. General Service Agency travel meal per diem rates. (Priority 3)

Response: *(Controller) Agree in concept. The Controller proposes to use the Travel Policy Review Committee to develop a cost-effective per diem to reimburse County employees for meals as part of authorized travel. The Committee will provide recommendations to the County Executive, for presentation to the Board of Supervisors by the end of the current fiscal year (June 30, 2010). Without further analysis, the Controller hesitant to agree that the per diem rate should be 80% of the U.S. General Services Agency travel per diem rate. When a recommendation is brought to the Board, the justification for the proposed per diem rate will be provided as well.*

The Social Services Agency has a particular concern regarding the need to provide a mechanism for reimbursing employees for costs paid for food/beverage purchased for clients (employees transporting/traveling with minors, foster children, etc.). This meal reimbursement issue will also be

reviewed by the Travel Policy Review Committee, with recommendations to be provided to the County Executive for presentation to the Board of Supervisors.

* * * * *

- 1.5 Work with the Controller to amend the County Ordinance Code and Travel Policy to prohibit use of percentage based expense fees in contracts and require all consultant contracts to comply with the same travel policies and reimbursement standards as applied to all county employees. (Priority 2)

Response: *(Controller) Agree. The County currently has an administrative policy that consultant contracts should comply with the same travel policies and reimbursement standards as applied to all County employees, unless the Board either 1) approves a consultant contract with an alternate standard, or 2) the Board delegates authority to the County Executive or and Agency/Department Head to negotiate and execute a contract with an alternate standard. However, this policy is not specifically coded as a requirement in our County Ordinance or Travel Policy. Clarifications will be made accordingly.*

* * * * *

- 1.6 Direct the Controller to omit the receipt requirement for travel meal expenses from the County Travel Policy. (Priority 2)

Response: *(Controller) Agree. This change in policy should be made in conjunction with the establishment of a per diem meal reimbursement rate.*

* * * * *

- 1.7 Direct the Procurement Department to amend the P-Card Policy to comport with page 46 of the Travel Policy regarding Incidental and Personal Expense receipts. (Priority 2)

Response: *(Procurement) Agree.*

* * * * *

- 1.8 Delete and reassign to an existing vacant position one Account Clerk position from the Social Services Agency Accounts Payable. (Priority 2)

Response: *(Social Services Agency) Disagree. The workload in the Accounts Payable Unit has increased from 26,302 payments in FY 2006 to 30,158 payments in FY 2009, a 14.6% increase in payments with no commensurate increase to staffing levels. The current staffing level is inadequate to support the increased*

workload and extra help and overtime are used to assure that payments are timely. In FY 2009 the unit used 2,292.50 hours of extra help at a cost of \$43,685 and more than 400 hours in overtime at a cost of approximately \$5,500 – a combined number of staff hours that exceeds 1.0 FTE. Any efficiencies resulting from changes in the current travel reimbursement process would enable staff to complete other duties currently performed through use of extra help and overtime. (SSA is on a cash claiming basis, and if the Agency were unable to process invoices for payment the result could be a revenue loss with a negative impact to County General Fund)

Section 2 Abuses Resulting from Noncompliance with Travel Ordinances and Policies Lead to Excessive Travel Expenses

The Board of Supervisors should direct the County Executive to:

- 2.1 Require VMC physicians to comply with the County Travel Policy, and prohibit Valley Medical Center and the Controller from processing reimbursements based on administratively approved physician travel “guidelines” that have not been approved by the Board of Supervisors. (Priority 1)

Response: *(County Executive) Agreed. SCVMC physicians will be required to comply with the County Travel Policy. Reimbursements based on administratively approved physician travel guidelines will not be processed until said guidelines are approved by the Board of Supervisors.*

* * * * *

- 2.2 Work with the Controller to amend the County Ordinance Code and Travel Policy to ban County-funded conference and training travel to Hawaii, Alaska and foreign countries. (Priority 2)

Response: *(County Executive) Partially agree. The County Ordinance Code and Travel Policy cover all County employees. The Administration will work with the Controller to amend the County Ordinance Code and Travel Policy to ban County funded conference and training travel to Hawaii, Alaska and foreign countries, but provide a process for approving exceptions to the ban where reasonable and justified for County business.*

* * * * *

- 2.3 Cap the proportion of “professional development” allocations that may be spent on travel and conference expenses to a certain number of dollars per continuing medical education credit or some other fixed amount. (Priority 1)

Response: *(County Executive) Partially agree. It is understood that the intent of the recommendation is to require that the expenditure of this educational benefit result in the greatest education benefit possible--and minimize expenses for travel and accommodations. However, a dollar per credit approach is unworkable. The educational conferences that are offered typically award credits based upon the number of hours of material offered. However the costs for tuition range considerably based upon the type of content. A better way to attain the goal is to develop and formalize conference criteria that can be used to evaluate the relevance and importance of the conference before it is attended*

2.4 Direct the Controller to prepare a proposed amendment to the County Travel Policy explicitly defining types of expenditures that are permissible from monies appropriated for tuition reimbursement and professional development purposes as authorized by Ordinance Code NS20-10 and all County collective bargaining agreements. (Priority 1)

Response: *(SCVMC) Agreed. SCVMC will work with the Controller's Office to develop amendments to the Travel Policy that address the concerns raised within this report while maintaining the intent of the existing policies. This would allow physicians to meet licensure and board certification requirements within the approved benefits.*

2.5 Require travelers to furnish proof of actual conferences dates, not just dates, on the Travel Authorization form prior to travel, and to furnish proof of actual attendance at conferences or County business functions prior to receiving reimbursement for any travel costs, consistent with requirements for other County employees. (Priority 3)

Response: *(SCVMC) Agreed. SCVMC has begun implementing this recommendation.*

2.6 Require Valley Medical Center and the Controller to obtain proof of actual attendance and CME credit earned prior to reimbursing any travel expenses. (Priority 3)

Response: *(SCVMC) Agreed. However, SCVMC proposed working with the Controller to develop documentation requirements to support timely submission of receipts. Documentation of CME credit earned is often received by the physician months after the conclusion of the meeting so handwritten documentation prepared by the conference organizers at the conclusion might be more appropriate.*

- 2.7 Require Valley Medical Center to maintain a central file of CME records for all physicians. Such records should be tracked for purposes of monitoring the efficiency of spending on educational trips. (Priority 3)

Response: *(SCVMC) Agreed.*

- 2.8 Direct the Controller, in conjunction with the County Counsel and other personnel as appropriate, to determine whether the existing uses of employee development funds for physician travel and other types of purchases, as well as similar funds' usage by other County employees, is taxable as income. If so, these funds should be included in affected employees' W-2 forms. (Priority 3)

Response: *(SCVMC) Agreed.*

- 2.9 Require the Controller to deny payment for travel expense claims for claimed expenses that substantially exceed the authorized amounts without approval of the new amount by the appropriate level of management, and deny payment for claims for which the traveler has not provided a signed, unaltered Trip Expense Voucher for the trip expense amount claimed. (Priority 3)

Response: *(SCVMC) Agreed, assuming that updating vouchers to incorporate actual expenses incurred is accounted for in the process. There are occasions when plans change for good faith reasons.*

Additional General Comments from the County Executive

In the details of this very complete audit, the essential questions raised by the audit may be lost. The substance of the discussion related to recommendations 2.1 through 2.3 is the total compensation package for the physicians at SCVMC. Travel reimbursement for continuing medical education is often a part of a total compensation plan for employed physicians. At SCVMC, compensation for travel to continuing education conferences has been a benefit offered as part of a total compensation package that includes salary and other benefits.

The auditors raised questions about the appropriate use of this benefit and the documentation of these expenditures. These are reasonable concerns that will be addressed pursuant to this response.

However, looking at only one component of the compensation package risks missing the "big picture". Ultimately, there are two questions.

The primary question raised here is whether or not the entire compensation package is appropriate and competitive within this region and the medical market. The second question is whether the policies for the travel component of the compensation package are appropriate and are complied with appropriately.

In order to answer the primary question, the Administration recommends that the Board of Supervisors authorize a thorough total compensation survey to be performed by the Employee Services Agency for the P41 job classification.

In order to address the second question the Administration will implement the remainder of the recommendations as noted above.

Attachment: Memo from Kim Roberts, SCVHHS Chief Executive Officer to Jeffrey V. Smith, County Executive, dated December 11, 2009

c: Maria Marinos, Clerk of the Board
Roger Mialocq, HRAC
Kim Roberts, SCVHHS Chief Executive
Gary A. Graves, Chief Operating Officer
John Guthrie, Director, Finance Agency
Vinod Sharma, Controller-Treasurer



December 11, 2009

TO: Jeffrey V. Smith
County Executive

FROM: Kim Roberts *KR*
SCVHHS-Chief Executive Officer

SUBJECT: Response to Management Audit of Santa Clara County Travel

Thank you for the opportunity to provide a response to the Harvey Rose Accountancy Corporation's "Management Audit of Santa Clara County Travel".

There are a great number of points that could be made throughout the report to correct inaccuracies and provide missing context. In the interest of providing your office with a more timely response, we have prepared the following response focusing only on the recommendations.

Section 1 of the Management Audit focuses on recommendations related to the County Charter provisions related to travel. VMC offers comments to accompany the responses by the Controller's Office in order to specify distinctions necessary so that Charter amendments do not conflict with Board approved policies and benefits relating to employees in the P41 job classification (physicians).

Based on these findings, the Board of Supervisors should direct the County Executive to:

- 1.1 Work with the Controller to draft proposed modifications to the County Ordinance Code and Travel Policy for approval by the Board of Supervisors to specify maximum rates for hotel rooms, meals, incidental expenses and rental car rates for management employees, as required by Section 710 of County Charter. (Priority 1)

The recommendation is reasonable for standard travel on County business; the Board-approved benefits for physician (P41) Tuition Reimbursement and Professional Development should be considered separately as they pertain to education and tuition reimbursement related to physicians retaining license certification. As stated in the

attached memo by VMC's Chief Medical Officer, the County requires its physicians to maintain medical licensure in the state of California which requires completing Continuing Medical Education (CME) hours regularly. In addition, maintenance of a physician's Board Certification is required for employment at VMC. These mandated requirements are achieved through CME activities, examinations and documentation of clinical activities. Such activities do not fit within a countywide Travel Policy as they are inherently different and thus should be considered separately -- as they were when approved by the Board of Supervisors.

In attending CME conferences, the location chosen by the conference organizers may have rates that exceed those for federal employees, which should be allowable if the total expense is within the Board-approved benefit range (and as suggested in recommendation 1.3). In holding the P41s to the Board-approved benefit set in 2007, the allowable rate for tuition and professional reimbursement is limited to \$4500 per year. Establishing policies to incorporate the goals of prudent expenditures along with maintenance of required CME work, travel and tuition reimbursement can be accomplished.

Attendance by VMC and HHS administrators at "regular" conferences such as the National Association of Public Hospitals and Health Systems would be covered by the standard policy recommended above, which is different than physician education conferences.

- 1.2 Direct the Controller to amend the County Travel Policy to specify that the rates established pursuant to Recommendation 1.1 for management employees are applicable to all employees. (Priority 2)

See response to 1.1, above. Agree for non-CME related travel.

- 1.3 Adopt the federal lodging per diem rates as the maximum reimbursable amount for all County employees, with explicitly defined exceptions as provided by federal regulation sections 301-11.300 to 301-11.305, such as special circumstances when specified per diem rates cannot be obtained or when the traveler is staying at the same hotel where the conference he or she is attending is occurring. (Priority 3)

See response to 1.1, above. Agree for non-CME related travel.

- 1.4 Adopt maximum per diem rates for county employee travel meal reimbursement equal to 80 percent of the U.S. General Service Agency travel meal per diem rates. (Priority 3)

VMC defers to the Controller in responding to this recommendation.

- 1.5 Work with the Controller to amend the County Ordinance Code and Travel Policy to prohibit use of percentage based expense fees in contracts and require all consultant contracts to comply with the same travel policies and reimbursement standards as applied to all county employees. (Priority 2)

VMC defers to the Controller in responding to this recommendation. VMC follows county policy in developing contracts.

- 1.6 Direct the Controller to omit the receipt requirement for travel meal expenses from the County Travel Policy. (Priority 2)

VMC defers to the Controller in responding to this recommendation.

- 1.7 Direct the Procurement Department to amend the P-Card Policy to comport with page 46 of the Travel Policy regarding Incidental and Personal Expense receipts. (Priority 2)

VMC defers to the Procurement Department to respond to this recommendation and will follow the direction set.

Section 2 of the Management Audit focuses on Physician Travel for CME; thus the County Executive's office has requested a response to each recommendation. VMC's response is provided below with additional information provided in the attachments.

The Board of Supervisors should direct the County Executive to enforce the County travel policy uniformly for all employees... Based on these findings, the Board of Supervisors should direct the County Executive to:

- 2.1 Require VMC physicians to comply with the County Travel Policy, and prohibit Valley Medical Center and the Controller from processing reimbursements based on administratively approved physician travel "guidelines" that have not been approved by the Board of Supervisors. (Priority 1)

Disagree with the assertions made. The Board of Supervisors has approved the physician benefits, including Tuition Reimbursement and Professional Development, repeatedly since 1986, with the Auditors continuing to state the benefits have not been approved. Tuition Reimbursement and Professional Development for Continuing Medical Education is a typical component of physician benefit packages, thus is not unique to Santa Clara County. After the last audit of Valley Medical Center and the inaccurate

assertion that physician benefits had not been approved, the Director of the Office of the Employee Services Agency and VMC's Chief Medical Officer developed the transmittal and guidelines to once again secure Board approval for the benefits. This was after discussions of approval with then-County Executive Pete Kutras, Finance Director John Guthrie and SCVHHS Chief Executive Officer Kim Roberts to establish the "Revised Guidelines for P41 Physician - VMC Educational Leave Travel (July 2006)". A copy of the transmittal, which was approved by the Board of Supervisors, is attached.

By design, the Tuition Reimbursement and Professional Development benefit pays for P41s to attend classes and conferences to maintain their licensure, earn CME required for licensure, learn new skills in an ever-evolving field to stay current, etc. All P41s are screened every two (2) years to ensure all licensure requirements have been fulfilled, including requisite CMEs earned. Thus, the fund is being utilized as intended. The Auditors' assertion that management views the Tuition Reimbursement and Professional Development benefit as having been subverted is inaccurate, as is the assertion that management does not care if physicians attend courses. All physicians attending conferences are expected to attend all sessions relevant to their field of practice. VMC can improve upon the documentation requirements.

The Auditors are accurate in stating that most of the travel associated with the Tuition Reimbursement and Professional Development benefit occurs during physician's vacations or annual leave - VMC has required that CME travel occur outside of work time. In requiring this, the County limits its expenditures and points out a critical difference in physician travel and other County employee travel. Physicians attend conferences for learning and skills required for licensure, which is quite different than other employees travel. The types of travel should be considered separately.

Should the Board of Supervisors wish to have the Tuition Reimbursement and Professional Development benefit guidelines refined and brought current with the applicable changes recommended elsewhere in this report, VMC can bring that forward. In doing so, VMC would ensure the intent of allowing physicians to attend required courses and training to maintain their CME and licensure, as well as attend/present at research and billing conferences, remains.

- 2.2 Work with the Controller to amend the County Ordinance Code and Travel Policy to ban County-funded conference and training travel to Hawaii, Alaska and foreign countries. (Priority 2)

For physician professional development, VMC disagrees, for other employees and travel reasons we concur. In making this recommendation, the Auditors overlook the fundamental reason and necessity involved. Medical trainings and conferences are held for groups of physicians in particular fields of expertise. When such meetings are held outside the contiguous 48 states without an alternate location provided as an option, P41s should be allowed to attend, holding the total cost within the Board-approved amount.

- 2.3 Cap the proportion of "professional development" allocations that may be spent on travel and conference expenses to a certain number of dollars per continuing medical education credit, or some other fixed amount. (Priority 1)

Disagree. The Auditors provide no basis for the arbitrary figure of \$625 mentioned in report and upon which they provide this recommendation; the Board of Supervisors has already approved a \$4500 annual cap within which the P41s comply. To propose diminishing an agreed upon benefit would require extensive meetings with the medical staff before consideration of such a reduction were considered.

The County usually looks to benchmarks in establishing benefits; in examining Tuition Reimbursement and Professional Development benchmarks, the existing benefit is reasonable and should not be modified. Reviewing the range of registration fees shows range from a few hundred dollars to \$2000. A simple formula does not address the need, nor requirements, for P41s to retain their license and certification, which is the purpose of this benefit; nor does the proposal fall anywhere near the benchmarked range, see the attachment to the CMO's memo regarding benchmarks.

The County should retain its existing cap per physician per year for Tuition Reimbursement and Professional Development. It allows physicians to meet their licensure and board certification requirements.

- 2.4 Direct the Controller to prepare a proposed amendment to the County Travel Policy explicitly defining types of expenditures that are permissible from monies appropriated for tuition reimbursement and professional development purposes as authorized by Ordinance Code NS20-10 and all County collective bargaining agreements. (Priority 1)

VMC can work with the Controllers Office to develop amendments to the Travel Policy that address the concerns raised within this report while maintaining the intent of the existing policies. This would allow physicians to meet licensure and board certification requirements within the approved benefit.

- 2.5 Require travelers to furnish proof of actual conferences dates, not just advertised dates, on the Travel Authorization form prior to travel, and to furnish proof of actual attendance at conferences or County business functions prior to receiving reimbursement for any travel costs, consistent with requirements for other County employees. (Priority 3)

VMC agrees and has begun implementing this recommendation.

- 2.6 Require Valley Medical center and the Controller to obtain proof of actual attendance and CME credit earned prior to reimbursing any travel expenses. (Priority 3)

VMC agrees, though proposes working with the Controller's Office to develop documentation requirements to support timely submission of receipts. Documentation of CME credit earned is often received by the physicians months after the conclusion of the meeting so handwritten documentation prepared by the conference organizers at the conclusion might be more appropriate.

- 2.7 Require Valley Medical center to maintain a central file of CME records for all physicians. Such records should be tracked for purposes of monitoring the efficiency of spending on educational trips. (Priority 3)

Agreed.

- 2.8 Direct the Controller, in conjunction with the County Counsel and other personnel as appropriate, to determine whether the existing uses of employee development funds for physician travel and other types of purchases, as well as similar funds' usage by other County employees, is taxable as income. If so, these funds should be included in affected employees' W-2 forms. (Priority 3)

Agreed.

- 2.9 Require the Controller to deny payment for travel expense claims for claimed expenses that substantially exceed the authorized amounts without approval of the new amount by the appropriate level of management, and deny payment for claims for which the traveler has not provided a signed, unaltered Trip Expense Voucher for the trip expense amount claimed. (Priority 3)

Agreed, assuming that updating vouchers to incorporate actual expenses incurred is accounted for in the process. There are occasions when plans change for good faith reasons.

Dedicated to the Health
of the Whole Community



Alfonso F. Bañuelos, Jr., M.D.
Chief Medical Officer
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Phone: (408) 885-1001
Fax: (408) 793-1817

December 11, 2009

To: Jeffrey V. Smith, MD
County Executive

From: Alfonso Bañuelos, MD
Chief Medical Officer
SCVMC

A. Bañuelos, MD

Subject: Response to *Management Audit of Santa Clara County Travel* (2009)
Contract Auditor: Harvey M Rose Associates, LLC

The Draft Report of the *Management Audit of Santa Clara County Travel* conducted by Harvey M. Rose Associates, LLC was received in November, 2009. This *Audit* consisted of travel by county staff during FY2006-07, FY 2007-08 and FY 2008-09. County of Santa Clara P41 Physicians are identified prominently in the *Audit* and this serves as a response to this report pertaining to P41 Physicians. There are inaccurate statements and conclusions in the *Audit* that this response will clarify and correct.

As important background information, the County of Santa Clara provides health care services to the community with Santa Clara Valley Medical Center (VMC) providing comprehensive and integrated health care including acute care with a Level I Adult and Pediatric Trauma Center, Regional Burn Unit, highest Level III Neonatal ICU, nationally CARF Accredited Rehabilitation Center along with an extensive ambulatory delivery of care. These services are directed and provided through VMC's professional health care physicians. In order to maintain medical licensure in the state of California for physicians, Continuing Medical Education (CME) hours must be completed regularly. Mandatory California licensure is required to be a member of the medical staff at VMC and; in addition, maintenance of a physician's Board Certification is required for employment at VMC. These mandated requirements are achieved through CME activities, examinations and documentation of clinical activities. A P41 Physician Professional Growth and Development Fund which is standard among medical groups, has been established to pay or reimburse physicians to accomplish their professional development including CME activities. Various venues are utilized for CME and medical conferences are an established and common method of physician learning where physicians can meet with experts in their field or subject matter and discuss patient cases improving patient care. Physicians also learn best through various methods and interactive sessions available through medical conferences are often superior in acquiring the latest updates or news on research that traditional learning through texts and CD's does not provide. Medical conferences are presented in national and international

locations, usually at quality, often 4-5 star hotel conference locations appropriate for professional learning. Conferences may be held only once per year by the respective various physician societies and physicians must schedule their time well in advance and coordinate with colleagues to provide coverage and not disrupt the delivery of patient care. Physicians stay the majority of the time at hotels where conferences are presented with designated conference rates. Major local academic institutions such as UCSF, UC Davis and Stanford University host CME conferences in Hawaii on a yearly basis in various fields of medicine.

As a major teaching institution having trained one in four physicians in Santa Clara County with its major teaching programs, our VMC faculty are expected to maintain their level of expertise in order to educate the future generation of physicians for our community. Whether as presenters of sessions or attendees at the conferences, CME conferences are an excellent method of learning directly from the experts in their respective areas of medicine.

Recruiting and retaining physicians is essential in providing quality health care and is highly competitive among local community health care groups in Santa Clara County. Our major competitors for physicians are Kaiser Permanente and the Palo Alto Medical Foundation Medical Group (PAMF). Both organizations offer standard benefits such as paid Continuing Medical Education (CME) to their physicians in their Physician Funds. In addition, other local health care institutions such as Stanford University and the County of San Mateo which employs some of their physicians include CME travel as a benefit in their Physician Funds as well. (See attachment A&B). Kaiser Permanente also pays separately for certification exams outside of their Fund while ours are included in VMC's Physician Fund. Merritt Hawkins & Associates is a national healthcare search and consulting firm specializing in the recruitment of physicians in all medical specialties and is part of the largest national healthcare staffing organization. Its well recognized "2009 Review of Physician and CRNA Recruiting Incentives" notes "Certain other incentives, such as paid relocation, paid CME, health insurance and malpractice insurance are standard in the majority of Merritt Hawkins & Associates' physician search assignments...the average CME allowance in 2008/09 was \$3,121." Merritt Hawkins' report documents 96% of searches (3,158) included paid CME. See report or link: <http://www.merrithawkins.com/pdf/mha2009incentivesurvey.pdf> (Attachment C)

The Audit references other Counties in the state relating to physician travel. Only two Counties of six surveyed responded to physician travel, San Diego and San Bernardino. San Francisco, Los Angeles, Fresno and Orange County did not respond. Of the two Counties that responded, San Diego County does not have a County Hospital and San Bernardino County does not employ physicians and only contracts for their services. Thus the "Results of Survey of Large CA Counties" in the Audit is not an accurate reference and the above referenced comparison should be utilized to assess the benefits for VMC physicians relating to CME (see attachments A&B). In summary, SCVMC must offer this benefit to remain competitive for our healthcare physician workforce, and to limit it more than it currently is would restrict our ability to remain competitive in vital recruitment and retention with other medical groups in the area.

The majority of travel by P41 physicians is for CME activity. The *Audit* assumes that P41 Physician travel must follow the County of Santa Clara Travel Policy as current "guidelines" have not been approved by the Board of Supervisors. This is inaccurate. It is documented that P41 physician travel is completely distinct and separate from travel by other County of Santa Clara staff as a benefit noted in the County of Santa Clara Ordinance adopted by the County Board of Supervisors January 23, 2007 entitled "Adoption of Salary Ordinance Amendment to the Master Salary Ordinance to Increase the Maximum Salary Level for Certain Unrepresented Classifications and Amendment to the Executive Management Salary Ordinance to Reflect the Benefits That Are Currently Existing and Applicable For These Unrepresented Classifications at the Santa Clara Valley Health & Hospital System". Section 4, item C and C3 of this Ordinance read as follows "C. Persons in Class Code P41 (Physician-VMC) shall be entitled to receive the following: 3. Tuition reimbursement and professional development benefits not to exceed \$4,500 per fiscal year. Prorated by number of months employed and the unused balance carried forward into the subsequent fiscal year, but not to exceed one year's allocation. The maximum amount at any given time cannot exceed \$9,000."


This January 23, 2007 Ordinance prepared and submitted by the County of Santa Clara Employee Services Agency was the culmination of discussions between the Deputy County Executive Luke Leung, the Office of the Employee Services Agency and me as Chief Medical Officer (CMO) to establish the benefit travel guidelines for P41 Physicians in 2006. (Please see attachments D and E). This was after discussions of approval with County Executive Pete Kutas, Finance Director John Guthrie and SCVHHS Chief Executive Officer Kim Roberts to establish the "Revised Guidelines for P41 Physician - VMC Educational Leave Travel (July 2006)". According to the Santa Clara County Travel policy Desk Reference Manual, January 2006 edition, page 14 "The County Executive also authorizes exceptions to the travel policy for Agency/Dept. Heads (Executive direct reports), Elected Officials, Elected Official Staff, Board Appointee Staff, Commissions, Advisory Boards, Task Forces and any others, as needed.". In summary, these P41 Physician travel guidelines were an established practice with the adoption of the January 23, 2007 Ordinance by the County Board of Supervisors. These guidelines have been followed under this approval and where instances of irregularity have been discovered, they have been corrected or those noted in the *Audit* will be corrected as discussion has commenced.

Physicians are required to use their vacation or annual leave for CME activities unless specifically directed & approved by VMC Administration for institutional initiatives. Since vacation time is used, the time not spent in conference or not in sessions that do not pertain to their practice is accurate given physicians are "on their own time" as the *Audit* quotes "hospital administrators". If the County were to modify this CME activity as business related, even if restricted, payroll costs would increase as physicians would not utilize vacation/annual leave and left to be used at another time or cashed out as any other County employee.



As professional activity, physicians are approved to attend conferences in their practice of medicine and expected to attend the majority of the sessions. For the majority of

conferences, CME certificates of attendance or hours are presented at the conclusion of the conference or several weeks thereafter, depending on the presenting organization. When presented, the certificates are included in the travel files. Some courses such as annual society meetings, international research meetings (South Africa meeting highlighted in *Audit*), physician billing and coding courses and board certifications may not have CME hours associated with them and some of the courses identified in the *Audit* are such courses. Hence, lack of a certificate for some of the courses listed does not indicate lack of attendance and is inaccurately noted in the *Audit* "VMC does not require physicians to even attend the educational sessions to which they travel, nor does the hospital maintain a record of courses completed or credits earned."

The *Audit* documents that VMC physicians spend an estimated average of \$1,841 per physician on travel. Given that course registration fees range from a few hundred dollars to one to two thousand dollars, VMC physicians for the most part are prudent in their usage of their CME related travel. A proposed \$25/CME is not based on any standard in the medical group community and is vastly insufficient to pay for routine course registration fees. For the amount of travel for the greater than 300 physicians at VMC, the majority of trips are within the guidelines. As noted, outliers have been noted with appropriate reimbursement processes.

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Northern California Physician "Benefits Overview"

Other Benefits: Dues/Fees Reimbursement (Renewals Only)

- ❑ Corporate paid
- ❑ Eligible on date of hire
- ❑ 100% reimbursement for:
 - County and state medical society dues
 - National Medical Association and its component societies dues
 - CMA Certificate of Continuing Education
 - California State Medical, Podiatrist, and Dental License
 - Drug Enforcement Agency License
 - X-ray supervisor and operator certificate or permit
 - Physician Assistant Supervisor License
 - Board Certification
- ❑ Professional Society Dues, CME Registration Fees, purchase of Professional Journals, Books, CD Roms, and some travel expenses approved by your PIC to a maximum of \$2,000 per year
- ❑ Approved re-certification examination fees in your specialty

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Northern California Physician "Benefits Overview"


Time-Off Benefits



Educational Leave

Educational leave is a privilege granted for the mutual benefit of the individual and the Group. It may be utilized for medical education, management training or professional development. Registered attendance at medical meetings, management training programs or professional development programs qualifies for educational leave. Educational Leave may also be used for self-study programs. Educational leave may be divided into appropriate time periods to enable eligible physicians to participate in such activities as rounds and teaching of medical students and house staff at university or teaching hospitals. Physicians must document both the educational nature of the activity and the dates they plan to attend. Educational leave must be requested in writing and approved by the Chief-of-Service and the Physician-in-Chief.

- ▢ To attend medical educational activity, management training, or professional development
- ▢ For mutual benefit of physician and the Medical Group
- ▢ Annual accrual one week, prorated for schedule
- ▢ Maximum accrual of two weeks, prorated for schedule
- ▢ Chief-of-Service and Physician-in-Chief approval required

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Northern California Physician "Benefits Overview"

Other Benefits

Examinations

- Up to three paid days each year may be granted to you to:
 - take American Board examinations for certification or re-certification
 - act as an examiner for the American Boards

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County of Santa Clara Travel Audit 2009 Physician Benefit Benchmarks

SCVMC P41 Physician Professional Growth and Development Travel Audit 2009 Benchmarks					
Institution	Kaiser Northern California Santa Clara, Santa Teresa, Redwood City	Palo Alto Foundation Medical Group (PAFMG)	San Mateo County Susan Ehrlich, MD, MPP, CEO, San Mateo Medical Center, San Mateo MOU**	Stanford University Individual MDs	SCVMC P41 Physician Professional Growth and Development Fund Guidelines
Contact Source	Kaiser website* Individual MDs; 2009 TPMG Policy Manual	Terrigal Burn, MD, Chair, PAFMG; Individual MDs			
County & State Medical Society & Association Dues Paid/Reimbursed?	100%	Yes, with annual fund. If greater than \$1500, reimbursed with pre-tax dollars (Personal Spending Expenses - PSE)	Yes, with annual fund	Yes, with annual fund	Yes (\$1200 Fund)
Dues Separate from CME?	Yes	No	No	No	Yes
Certification & Recertification Fees Paid/Reimbursed?	100%	Yes with annual fund. If greater than \$1500, reimbursed with pre-tax dollars (Personal Spending Expenses - PSE)			Yes, up to Educational/Dues Fund Limit
Certification & Recertification Fees Separate from CME?	Yes	No	No	No	No, Included in P41 Fund
<u>Continuing Medical Education (CME) Mandated:</u>					
CME Maximum Amount (annual) Guidelines/Restrictions on CME usage:	\$2,000 Yes	\$1,500 Yes	\$2,000 Yes	\$2,000 No	Educational Fund \$4500 Yes
Conference Travel to Hawaii/International Registration Fee Cap	Yes No	Yes - Hawaii; No - International	Yes No	Yes No	Allowed with CEO & County Executive Approval No
Requirement for Minimum CME Daily Credit Hours	No Yes	Meeting - more than 50% of time allotted Yes No	No No	No No	No Requested
CME Certificate of Attendance Required Limitations on Type of Hotels	No No	Yes No	No No	No No	No Yes
Meals Reimbursement included?	Yes	Yes	Yes	Yes	Yes
Rental Cars included?	Yes	Yes	Yes	Yes	Yes
* Kaiser MD Link: www.physiciancareers.kc.org/nca/benefits/duesfees.htm					
** San Mateo MD Link: http://www.co.sanmateo.ca.us/portal/site/HR/MenuItem.3b1eff41dc7edfca03d7174e17332a072					
vnexfoid=d18b3919be8a8110VgnVCM100 0001d37230aRCRD&vnexchannel=64383 7a9987b6110VgnVCM1000001e37230aRC RD&vnexfmt=DivisionsDetail					
12/6/2009 (AB)					



2009 REVIEW OF PHYSICIAN AND CRNA RECRUITING INCENTIVES





SUMMARY REPORT

2009 REVIEW OF PHYSICIAN AND CRNA RECRUITING INCENTIVES

OVERVIEW

Merritt Hawkins & Associates is a national healthcare search and consulting firm specializing in the recruitment of physicians in all medical specialties as well as select allied health professionals. Established in 1987, Merritt Hawkins & Associates is an AMN Healthcare company. AMN Healthcare is the nation's largest healthcare staffing organization and the largest nationwide provider in all four of its business lines: travel nurse staffing, locum tenens staffing, physician permanent placement services and allied healthcare professional staffing.

This report marks Merritt Hawkins & Associates' 16th annual review of the search and consulting assignments we conduct on behalf of our clients.

The 2009 Review is based on 3,288 physician and certified registered nurse anesthetist (CRNA) search and consulting assignments that Merritt Hawkins & Associates was engaged to conduct during the 12-month period from April 1, 2008, to March 31, 2009.

The intent of the Review is to quantify financial and other incentives offered by our clients to physician and CRNA candidates during the course of recruitment. The range of incentives detailed in the Review may be used as one benchmark for evaluating which recruitment incentives are customary and competitive in today's physician and CRNA job market. The Review is based on a national sample of search assignments and provides an indication of which medical specialties are currently in the greatest demand.

All of the following numbers are rounded to the nearest full digit.

Total Number of Physician and CRNA Search Assignments Represented

<u>2008/09</u>	<u>2007/08</u>	<u>2006/07</u>	<u>2005/06</u>
3,288	3,146	3,016	2,840

Medical Settings of Physician Search Assignments

	<u>2008/09</u>	<u>2007/08</u>	<u>2006/07</u>	<u>2005/06</u>
Hospital	1,481 (45%)	1,416 (45%)	1,297 (43%)	654 (23%)
Group	953 (29%)	1,170 (37%)	1,058 (35%)	1,136 (40%)
Solo	362 (11%)	159 (5 %)	244 (8 %)	483 (17%)
Partnership	428 (13%)	226 (7%)	238 (8%)	454 (16%)
Association	4 (>1%)	29 (1%)	99 (3%)	28 (1%)
Other	66 (2%)	134 (4%)	74 (2%)	85 (3%)
HMO	0 (0%)	12 (1%)	6 (1%)	0 (0%)

Forty-seven States Where Search Assignments Were Conducted

AK, AL, AR, AZ, CA, CO, CT, FL, GA, IA, ID, IL, IN, KS, KY, LA, MA, MD, ME, MI, MO, MN, MS, MT, NC, ND, NE, NJ, NM, NY, NV, OH, OK, OR, PA, RI, SC, SD, TN, TX, UT, VA, VT, WA, WI, WV, WY

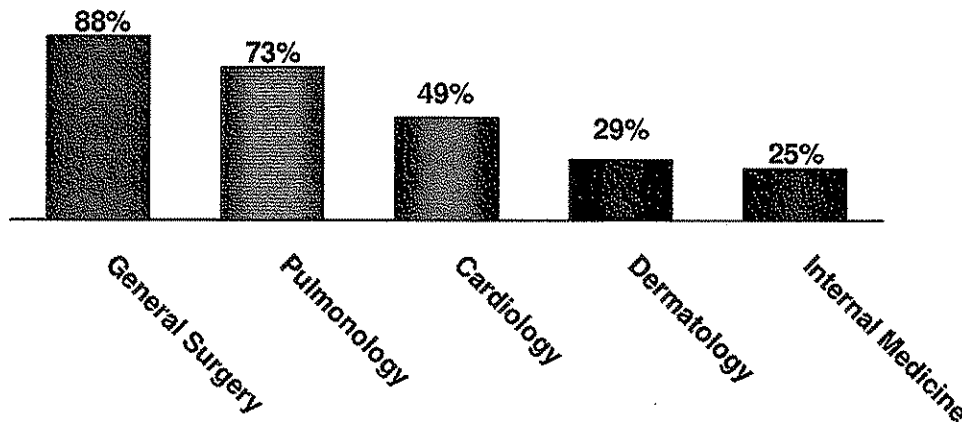
Number of Searches by Community Size

	<u>2008/09</u>	<u>2007/08</u>	<u>2006/07</u>	<u>2005/06</u>
0-25,000	1,281 (39%)	973 (31%)	935 (31%)	769 (27%)
25,001-100,000	1,153 (35%)	851 (27%)	878 (29%)	935 (33%)
100,001+	854 (26%)	1,322 (42%)	1,203 (40%)	1,136 (40%)

Top 20 Physician Searches by Medical Specialty

	<u>2008/09</u>	<u>2007/08</u>	<u>2006/07</u>	<u>2005/06</u>
Family Practice (Includes Family Practice/OB)	595	492	303	257
Internal Medicine	391	314	273	274
Hospitalist	169	208	194	112
General Surgery	152	81	121	165
Orthopedic Surgery	147	145	172	207
OB/GYN	137	159	159	111
Psychiatry	122	106	81	69
Cardiology	103	69	163	174
Pediatrics	93	72	63	41
Neurology	87	84	58	69
Emergency Medicine	86	90	91	91
Pulmonology	83	48	29	n/a
Urology	78	74	63	75
Gastroenterology	78	68	78	105
Radiology	74	109	187	237
Hematology/Oncology	57	46	59	45
Otolaryngology	54	47	56	57
CRNA	50	61	61	117
Anesthesiology	48	52	46	70
Dermatology	45	35	45	39

Top Five Specialties by Growth in Number of Search Assignments from 2007/08 – 2008/09



Other Specialty Recruitment Assignments
(Physician only, does not include allied professionals)

Allergy/Immunology	Neonatology	Pediatric/Nephrology
Bariatric Surgery	Nephrology	Pediatric/Otolaryngology
Body Imaging Radiology	Neurological Surgery	Pediatric/Orthopedic Surgery
Cardiac Anesthesiology	Neurointensivist	Pediatric/Pulmonology
Cardiothoracic Surgery	Neuropsychiatrist	Pediatric/Surgery
Cardiovascular Surgery	Neuroradiology	Perinatology
Child Psychiatry	Occupational Medicine	Physical Medicine-Rehab
Critical Care/Pediatrics	Ophthalmology	Plastic Surgery
Critical Care/Pulmonology	Oral Maxillofacial Surgery	Podiatry
Electro Physiology	Orthopedic Foot & Ankle Surgery	Radiation Oncology
Endocrinology	Orthopedic Hand Surgery	Retinal Disorders
Geriatrics	Orthopedic Spine Surgery	Rheumatology
Gynecology	Orthopedic Total Joint	Sleep Medicine
Gynecology/Oncology	Pain Management	Surgicalist
Hand Surgery	Pathology	Surgical Oncology
Hematology/Pathology	Pediatric/Anesthesiology	Surgical Pathology
Infectious Disease	Pediatric/Gastroenterology	Transplant Surgery
Intensivist	Pediatric/Endocrinology	Trauma Surgery
Internal Medicine/Geriatrics	Pediatric/Endocrinology	Urological Gynecology
Internal Medicine/Pediatrics	Pediatric/Neurology	Vascular Surgery
Maternal/Fetal Medicine	Pediatric/Intensivist	Vascular Surgery

Income Offered to Top 20 Recruited Specialties***(Base salary or income guarantee only, does not include production bonus or benefits)***

	<u>Low</u>	<u>Average</u>	<u>High</u>
Family Practice			
2008/09	\$120,000	\$173,000	\$245,000
2007/08	\$120,000	\$172,000	\$275,000
2006/07	\$120,000	\$161,000	\$250,000
2005/06	\$115,000	\$145,000	\$220,000
Family Practice with Obstetrics			
2008/09	\$140,000	\$184,000	\$275,000
2007/08	\$140,000	\$184,000	\$275,000
2006/07	\$145,000	\$159,000	\$200,000
2005/06	\$140,000	\$158,000	\$180,000
Internal Medicine			
2008/09	\$140,000	\$186,000	\$300,000
2007/08	\$125,000	\$176,000	\$330,000
2006/07	\$135,000	\$174,000	\$275,000
2005/06	\$130,000	\$162,000	\$250,000
Hospitalist			
2008/09	\$160,000	\$201,000	\$300,000
2007/08	\$150,000	\$181,000	\$300,000
2006/07	\$145,000	\$180,000	\$250,000
2005/06	\$140,000	\$175,000	\$190,000
General Surgery			
2008/09	\$175,000	\$321,000	\$616,000
2007/08	\$240,000	\$321,000	\$450,000
2006/07	\$225,000	\$301,000	\$350,000
2005/06	\$150,000	\$272,000	\$350,000
Orthopedic Surgery			
2008/09	\$300,000	\$481,000	\$1,000,000
2007/08	\$250,000	\$439,000	\$750,000
2006/07	\$250,000	\$413,000	\$650,000
2005/06	\$250,000	\$370,000	\$515,000
OB/GYN			
2008/09	\$150,000	\$266,000	\$655,000
2007/08	\$160,000	\$255,000	\$405,000
2006/07	\$200,000	\$247,000	\$345,000
2005/06	\$175,000	\$234,000	\$450,000
Psychiatry			
2008/09	\$160,000	\$200,000	\$300,000
2007/08	\$120,000	\$189,000	\$230,000
2006/07	\$160,000	\$186,000	\$230,000
2005/06	\$130,000	\$174,000	\$230,000

	<u>Low</u>	<u>Average</u>	<u>High</u>
Cardiology			
2008/09	\$180,000	\$419,000	\$880,000
2007/08	\$250,000	\$392,000	\$1,000,000
2006/07	\$250,000	\$391,000	\$500,000
2005/06	\$175,000	\$342,000	\$500,000
Pediatrics			
2008/09	\$120,000	\$171,000	\$350,000
2007/08	\$120,000	\$159,000	\$265,000
2006/07	\$115,000	\$159,000	\$200,000
2005/06	\$115,000	\$151,000	\$180,000
Neurology			
2008/09	\$180,000	\$258,000	\$375,000
2007/08	\$150,000	\$230,000	\$325,000
2006/07	\$170,000	\$234,000	\$275,000
2005/06	\$150,000	\$210,000	\$250,000
Emergency Medicine			
2008/09	\$185,000	\$244,000	\$302,000
2007/08	\$190,000	\$240,000	\$258,000
2006/07	\$150,000	\$239,000	\$300,000
2005/06	\$130,000	\$210,000	\$270,000
Pulmonology			
2008/09	\$215,000	\$293,000	\$400,000
2007/08	\$200,000	\$283,000	\$525,000
2006/07	\$225,000	\$266,000	\$350,000
2005/06	N/A	N/A	N/A
Urology			
2008/09	\$230,000	\$401,000	\$550,000
2007/08	\$300,000	\$387,000	\$550,000
2006/07	\$275,000	\$400,000	\$500,000
2005/06	\$250,000	\$320,000	\$375,000
Gastroenterology			
2008/09	\$250,000	\$393,000	\$600,000
2007/08	\$250,000	\$379,000	\$475,000
2006/07	\$200,000	\$365,000	\$450,000
2005/06	\$175,000	\$315,000	\$500,000
Radiology			
2008/09	\$300,000	\$391,000	\$500,000
2007/08	\$230,000	\$401,000	\$750,000
2006/07	\$250,000	\$380,000	\$500,000
2005/06	\$240,000	\$351,000	\$500,000

	<u>Low</u>	<u>Average</u>	<u>High</u>
Hematology/Oncology			
2008/09	\$250,000	\$335,000	\$450,000
2007/08	\$225,000	\$365,000	\$500,000
2006/07	\$300,000	\$339,000	\$500,000
2005/06	N/A	N/A	N/A
Otolaryngology			
2008/09	\$280,000	\$377,000	\$450,000
2007/08	\$275,000	\$362,000	\$600,000
2006/07	\$200,000	\$312,000	\$400,000
2005/06	\$175,000	\$272,000	\$350,000
CRNA			
2008/09	\$125,000	\$189,000	\$250,000
2007/08	\$155,000	\$185,000	\$230,000
2006/07	\$130,000	\$164,000	\$200,000
2005/06	\$87,000	\$156,000	\$210,000
Anesthesiology			
2008/09	\$250,000	\$344,000	\$500,000
2007/08	\$250,000	\$336,000	\$480,000
2006/07	\$220,000	\$300,000	\$425,000
2005/06	\$275,000	\$306,000	\$375,000
Dermatology			
2008/09	\$200,000	\$297,000	\$400,000
2007/08	\$250,000	\$315,000	\$400,000
2006/07	\$200,000	\$318,000	\$400,000
2005/06	N/A	N/A	N/A

Type of Incentive Offered

	<u>Salary</u>	<u>Salary with Bonus</u>	<u>Income Guarantee</u>	<u>Other</u>
2008/09	460 (14%)	2,138 (65%)	526 (16%)	164 (5%)
2007/08	694 (22%)	1,854 (59%)	598 (19%)	N/A
2006/07	362 (12%)	2,010 (67%)	644 (21%)	N/A
2005/06	426 (15%)	1,505 (53%)	909 (32%)	N/A

Type of Income Guarantee Offered (of 526 searches offering guarantees during 2008/09)

	<u>Net Collections Guarantee</u>	<u>Gross Collections Guarantee</u>
2008/09	421 (80%)	105 (20%)
2007/08	500 (84%)	98 (16%)
2006/07	501 (78%)	143 (22%)
2005/06	736 (81%)	173 (19%)

Term of Income Guarantee Offered (of 526 searches offering guarantees during 2008/09)

	<u>1 Year</u>	<u>2 Year</u>	<u>3 Year</u>	<u>Other</u>
2008/09	289 (55%)	216 (41%)	0 (0%)	21 (4%)
2007/08	342 (57%)	198 (33%)	58 (10%)	N/A
2006/07	411 (64%)	200 (31%)	33 (5%)	N/A
2005/06	591 (65%)	315 (35%)	3 (>1%)	N/A

Searches Offering "Forgiveness" of Income Guarantee (of 526 searches offering guarantees during 2008/09)

	<u>Forgiveness</u>	<u>No Forgiveness</u>
2008/09	447 (85%)	79 (15%)
2007/08	426 (71%)	172 (29%)
2006/07	613 (95%)	31 (5%)
2005/06	827 (91%)	82 (9%)

Time Period of Forgiveness (of 447 searches offering forgiveness during 2008/09)

	<u>1 Year</u>	<u>2 Year</u>	<u>3 Year</u>	<u>Other / N/A</u>
2008/09	38 (8.5%)	156 (35%)	215 (48%)	38 (8.5%)
2007/08	31 (7%)	72 (17%)	167 (39%)	156 (37%)
2006/07	24 (4%)	244 (40%)	308 (50%)	37 (6%)
2005/06	9 (1%)	298 (36%)	504 (61%)	16 (2%)

Searches Offering Relocation Allowance

	<u>Yes</u>	<u>No</u>
2008/09	3,222 (98%)	66 (2%)
2007/08	2,896 (92%)	250 (8%)
2006/07	2,954 (98%)	62 (2%)
2005/06	2,815 (99%)	25 (1%)

Amount of Relocation Allowance

	<u>Low</u>	<u>Average</u>	<u>High</u>
2008/09	\$2,500	\$10,427	\$25,000
2007/08	\$1,500	\$9,807	\$20,000
2006/07	\$1,000	\$9,808	\$75,000
2005/06	\$3,000	\$10,060	\$20,000

Searches Offering Signing Bonus

	<u>Yes</u>	<u>No</u>
2008/09	2,795 (85%)	493 (15%)
2007/08	2,326 (74%)	820 (26%)
2006/07	2,173 (72%)	843 (28%)
2005/06	1,650 (58%)	1,190 (42%)

Amount of Signing Bonus Offered (of 2,795 searches offering signing bonus during 2008/09)

	<u>Low</u>	<u>Average</u>	<u>High</u>
2008/09	\$5,000	\$24,850	\$75,000
2007/08	\$4,000	\$24,800	\$200,000
2006/07	\$5,000	\$20,000	\$100,000
2005/06	\$5,000	\$20,480	\$75,000

Searches Offering to Pay Continuing Medical Education (CME)

	<u>Yes</u>	<u>No</u>
2008/09	3,158 (96%)	130 (4%)
2007/08	2,863 (91%)	283 (9%)
2006/07	2,746 (91%)	270 (9%)
2005/06	2,558 (90%)	282 (10%)

Amount of CME Pay Offered (of 3,158 searches offering to pay CME during 2008/09)

	<u>Low</u>	<u>Average</u>	<u>High</u>
2008/09	\$1,000	\$3,121	\$6,500
2007/08	\$700	\$3,924	\$35,000
2006/07	\$1,000	\$3,312	\$15,000
2005/06	\$1,500	\$3,830	\$10,000

Searches Offering to Pay Additional Benefits

	<u>2008/09</u>	<u>2007/08</u>	<u>2006/07</u>	<u>2005/06</u>	<u>2004/05</u>
Health Insurance	91%	95%	91%	91%	92%
Malpractice	94%	96%	91%	92%	93%
Retirement	85%	91%	72%	70%	72%
Disability	75%	79%	69%	70%	74%
Educational Loan Forgiveness	31%	35%	26%	34%	14%

TRENDS AND OBSERVATIONS

Merritt Hawkins & Associates' annual Review of Physician and CRNA Recruiting Incentives, now in its 16th year, tracks three key physician recruiting trends. First, based on the physician recruiting assignments Merritt Hawkins & Associates is retained to conduct, the Review indicates which types of physicians are in the greatest demand and which are the most challenging to recruit. Second, the Review indicates what types of communities are recruiting physicians based on population size and the types of practice settings into which physicians are being recruited. Third, the Review indicates the types of financial and other incentives that are being used to recruit physicians and CRNAs.

WHO IS IN DEMAND?

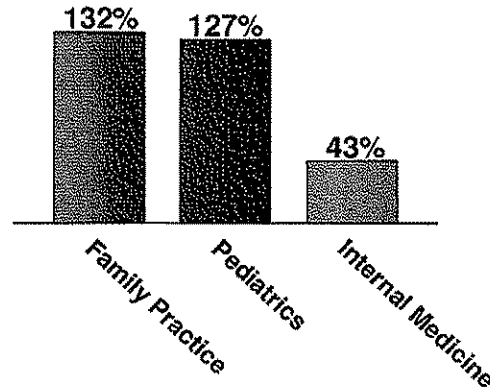
Merritt Hawkins & Associates' 2009 Review of Physician and CRNA Recruiting Incentives confirms that a trend which has been apparent for several years continues to gain momentum. Demand for primary care physicians, defined in this Review as family medicine, general internal medicine and pediatrics, is accelerating.

This represents a continued and sustained realignment of the physician recruiting market. Demand for primary care physicians spiked in the 1990s during the heyday of managed care but subsequently declined while demand for surgical and diagnostic specialists increased. In the early to mid-1990s, approximately 75 percent of Merritt Hawkins & Associates' physician search assignments were for primary care physicians. By 2001, this paradigm had shifted 180 degrees and about 75 percent of Merritt Hawkins & Associates' search assignments were for surgical or diagnostic specialists.

The 2009 Review indicates that while demand for most medical specialists remains strong, hospitals, medical groups and other organizations are focused on recruiting family physicians, general internists, general internists working as hospitalists, and pediatricians. In the 12-month period from April 1, 2008, to March 31, 2009, family medicine and general internal medicine were Merritt Hawkins & Associates' two most requested physician search assignments. Third on the list were hospitalists, the majority of whom are general internists. Search assignments for pediatricians, which have been flat or declining for close to 10 years prior to 2005/06, have increased in the subsequent three years.

The following graph illustrates the percent of growth in primary care and hospitalist search assignments from 2005/06 to 2008/09.

Growth in Primary Care Searches from 2005/06 – 2008/09



Primary care physicians have become a particular focus of recruiting efforts for several reasons. In the 1990s, many medical school graduates gravitated toward primary care residencies, enhancing supply, while today medical graduates are largely avoiding primary care (this is particularly true of U.S. medical graduates). Many residency programs, particularly in family medicine, fall well short of filling their available positions. According to a recent survey published in the *Journal of the American Medical Association*, only two percent of U.S. medical students plan to pursue a career in general internal medicine.

This contraction in supply coincides with the renewed focus that hospitals and medical groups are putting on primary care after several years of neglect in the early part of this decade. In the case of internal medicine, population aging is driving demand. General internists often manage the care of middle-aged to elderly patients, the fastest growing

population segment. The current number of internists being trained is insufficient to meet the demand generated by an aging population.

Population growth also is a factor. The U.S. Census Bureau indicates the nation's population will grow by 49 million people from 2000 to 2020. This growth will be generated by new births and by an influx of immigrants, most of whom are comparatively young and require the services of both family physicians and pediatricians. The number of physicians being trained in the U.S., meanwhile, has remained virtually stagnant for 25 years.

Demand also remains robust for hospitalists who provide inpatient care in a hospital setting. Hospitalists are proving a popular and effective way of enhancing quality of care, reducing medical errors and managing costs. In addition, by relieving office-based physicians of inpatient work, hospitalists can increase medical staff retention and satisfaction rates. However, because so many internal medicine practitioners are choosing to practice as hospitalists, the supply of general internists has become constrained, making internal medicine one of the most difficult search assignments to fill today.

The 2009 Review indicates that demand is up or remains strong for various types of specialists, particularly general surgeons. General surgeons are often referred to as the "primary care" physicians of surgery, since their incomes and their lifestyles can be less favorable than those of other types of medical specialists. General surgeons are becoming increasingly hard to recruit because fewer medical graduates are choosing general surgery. Of those in practice, a declining number choose to practice a full range of general surgery, often eliminating procedures like C-sections from their practices. In addition, more than 40 percent of general surgeons are 55 or older and many are retiring. Merritt Hawkins & Associates conducted nearly twice as many general surgery searches in 2008/09 as it did the previous year.

Psychiatry is another problematic specialty. More than 50 percent of psychiatrists are 50 or older and many are at or near retirement age. Psychiatry is attracting fewer medical school graduates, particularly American-trained graduates, and more than 30 percent of active psychiatrists are international medical graduates (IMGs). Meanwhile, the incidence of behavioral health problems in the United States continues to increase, with the Bureau of Health Professions projecting that demand for general psychiatry services will increase 19 percent between 1995 and 2020, while demand for child and adolescent psychiatric services will increase 100 percent in the same timeframe. Consequently, the number of psychiatry search assignments Merritt Hawkins & Associates conducts has steadily increased in the last five years.

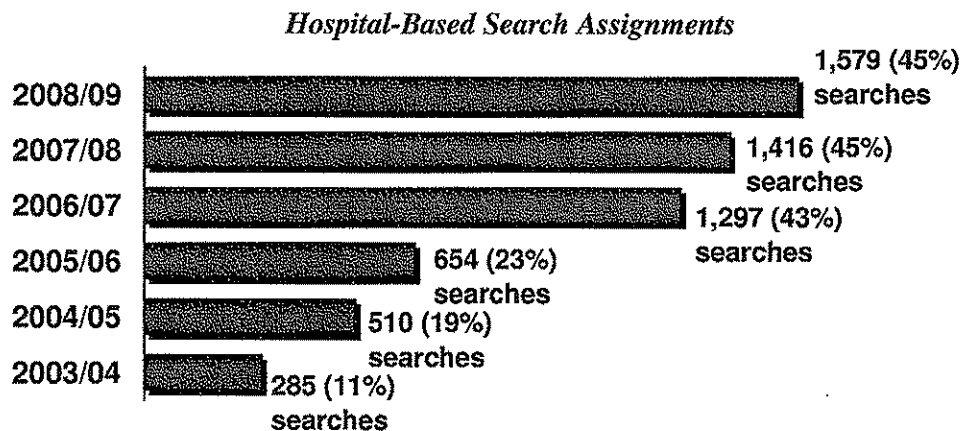
Other specialty areas experiencing robust demand include orthopedic surgery, obstetrics/gynecology, cardiology, urology, pulmonology, gastroenterology, otolaryngology, hematology/oncology, dermatology, neurology and emergency medicine.

While demand for physicians in various specialties tends to run in cycles, the general trend in physician recruiting today is characterized by a strong demand for physicians in both primary care and surgical specialties, coupled with a limited supply. The nation continues to face a physician shortage, which is discussed in greater detail in Merritt Hawkins & Associates' book *Will the Last Physician in America Please Turn Off the Lights?*

WHERE ARE THEY RECRUITING? INTO WHAT SETTINGS?

The 2009 Review also confirms another physician recruiting pattern that has become apparent over the last several years: An increasing number of hospitals are employing physicians. Direct employment of physicians by hospitals was one hallmark of managed care in the 1990s, but the practice was largely dropped as hospitals found the physician employment model problematic. The 2009 Review shows that 45 percent of Merritt Hawkins & Associates' 2008/09 physician search assignments were for settings where the hospital is employing the physician, the same as 2007/08, but up significantly from 23 percent in 2005/06 and from 19 percent in 2004/05.

The following graph shows Merritt Hawkins & Associates' search assignments that featured settings in which the hospital is employing the physician.



The new trend toward hospital employment of physicians is different from the 1990s, when physicians approached hospitals about employment opportunities rather than the reverse. Many physicians, specialists in particular, are seeking hospital employment to relieve them of the stress of high malpractice rates, the struggle for reimbursement, administrative duties and the general risks and hassles of private practice. Hospital employment is viewed favorably by many physicians today and, in our experience, hospitals offering employed positions may enjoy an advantage over those that do not. In addition, Stark laws pertaining to physician recruitment can create scenarios where it is more practical for hospitals to employ physicians than to assist them in establishing independent practices. Employing physicians also represents one way that hospitals can address the issue of physician/hospital competition that may arise when physicians open their own specialty hospitals or surgery centers.

The 2009 Review indicates that Merritt Hawkins & Associates represented physician search assignments in 47 states (all states except Hawaii, New Hampshire and Delaware) during the 12-month period from April 1, 2008, to March 31, 2009. Hospitals, medical groups and other organizations in almost every state found it necessary or desirable to retain the services of a physician search firm such as Merritt Hawkins & Associates, suggesting that physician recruitment challenges exist nationwide, even in states with high physician-to-population ratios such as Massachusetts and New York.

Medical organizations in communities of all sizes now require the services of physician search firms such as Merritt Hawkins & Associates, suggesting that physician shortages are not localized to rural areas.

WHAT ARE THEY OFFERING?

The 2009 Review indicates that the increased demand for family practitioners, internists and pediatricians is having some effect on the financial incentives being offered to recruit them. Average salaries or income guarantees offered to family physicians increased from \$145,000 in 2005/06 to \$173,000 in 2008/09 (19 percent increase), while average salaries or income guarantees offered to general internists increased from \$162,000 in 2005/06 to \$186,000 in 2008/09 (15 percent increase). Average income offers for pediatricians also have seen gains, from \$151,000 in 2005/06 to \$171,000 in 2008/09 (13 percent increase).

It is interesting to observe that while income offered to recruit primary care physicians has increased in recent years, CRNAs, who are advanced practice nurses, are typically offered higher salaries than primary care M.D.s. The average offer made to CRNAs during the 2009 Review period was \$189,000, higher than average offers made to family physicians, internists or pediatricians. Income offered to primary care physicians also is significantly less than income offered to most other specialists.

The 2009 Review indicates that some specialists saw significant gains in average financial offers, including hospitalists, orthopedic surgeons, psychiatrists, neurologists, urologists, cardiologists, gastroenterologists and otolaryngologists. In some cases, the gap between income offered to recruit physicians, as tracked by Merritt Hawkins & Associates' Review, and the income physicians report earning, as tracked by the Medical Group Management Association's annual Physician Compensation and Production Report, is closing, indicating the continuing competitiveness of the physician recruiting market.

Specialties Showing Highest Gain in Income Offers from 2007/08 – 2008/09

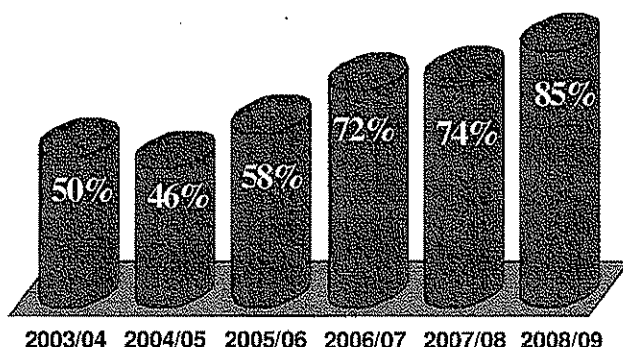
	2007/08	2008/09	% Increase
Neurology	\$230,000	\$258,000	12%
Hospitalist	\$181,000	\$201,000	11%
Orthopedic Surgery	\$439,000	\$481,000	10%
Pediatrics	\$159,000	\$171,000	8%
Cardiology	\$392,000	\$419,000	7%

Most income packages offered to physicians today are structured as salaries or salaries with production bonuses, reflecting the growing number of employed physicians. Income guarantees, which typically are offered in independent practice settings, have become progressively less utilized in recent years. A salary structure was offered in 79 percent of Merritt Hawkins & Associates' recruiting assignments in 2008/09, while income guarantees were offered in only 16 percent of assignments.

Current and past Reviews indicate that the number of hospitals, medical groups and other organizations offering physicians signing bonuses has steadily increased over the last 10 years. In the 1990s, searches offering signing bonuses were the exception; the 2009 Review indicates that they are now generally the rule. Signing bonuses were offered in 85 percent of the recruiting assignments Merritt Hawkins & Associates conducted in 2008/09, up from 46 percent in 2004/05.

The following graph illustrates the increase in the use of signing bonuses over the last several years.

Searches Offering Signing Bonuses



Signing bonuses offered in 2008/09 averaged \$24,850, up from \$20,000 in 2006/07 and \$14,030 in 2004/05.

Certain other incentives, such as paid relocation, paid CME, health insurance and malpractice insurance are standard in the majority of Merritt Hawkins & Associates' physician search assignments. The average relocation allowance offered in 2008/09 was \$10,427, up from \$9,807 the previous year, while the average CME allowance in 2008/09 was \$3,121, down from \$3,924 the previous year. In addition, 31 percent of Merritt Hawkins & Associates' 2008/09 featured medical education loan forgiveness, down from 35 percent the previous year, but up from 14 percent in 2004/05.

SUMMARY

Merritt Hawkins & Associates' 2009 Review of Physician and CRNA Recruiting Incentives underscores the fact that the demand for primary care physicians continues to grow while demand for most specialists remains strong. Hospital employment of physicians also appears to be increasing as many physicians seek the security and relative simplicity of an employed position. Financial incentives offered to recruit physicians generally are up, while the use of signing bonuses has increased. The 2009 Review also indicates that physician recruitment is a national challenge, as Merritt Hawkins & Associates conducted search assignments in 47 states in 2008/09.

MERRITT HAWKINS & ASSOCIATES' ADDITIONAL SURVEYS

Merritt Hawkins & Associates is an AMN Healthcare company. AMN Healthcare is the largest healthcare staffing organization in the United States. Other surveys conducted by Merritt Hawkins & Associates or other AMN companies include:

- Survey of Physician Appointment Wait Times
- Survey of Physicians 50 to 65 Years Old
- Physician Inpatient/Outpatient Revenue Survey
- Survey of Final Year Medical Residents
- Survey of Primary Care Physicians
- Review of Temporary Healthcare Staffing Trends & Incentives
- Review of Temporary Healthcare Staffing Trends & Incentives (Mid-level Providers)
- Survey of Chief Nursing Officers
- Survey of Men in Nursing
- Survey of Travel Nurses
- Survey of Nurse Students

BOOKS WRITTEN BY MERRITT HAWKINS & ASSOCIATES:

Will the Last Physician in America Please Turn Off the Lights?
A Look at America's Looming Physician Shortage, Fourth Edition
© 2008 Merritt Hawkins & Associates

Merritt Hawkins & Associates Guide to Physician Recruiting, Second Edition
© 2008 Merritt Hawkins & Associates

To order these books from the publisher, visit www.practicesupport.com.

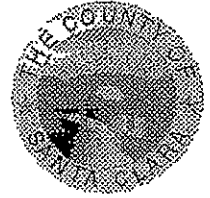
For additional information about this survey or other information generated by Merritt Hawkins & Associates or AMN Healthcare, please contact:

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(800) 876-0500
MerrittHawkins.com

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**County of Santa Clara
Employee Services Agency
Administration**

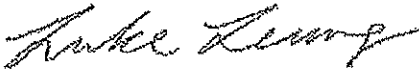


ESA03 012307

Prepared by: Patricia Carrillo
Senior Management Analyst
Reviewed by: Joanne Cox
Human Resources Director

DATE: January 23, 2007

TO: Board of Supervisors

FROM: 
Luke Leung
Deputy County Executive

SUBJECT: Adoption of Salary Ordinance Amendment to the Master Salary Ordinance to Increase the Maximum Salary Level for Certain Unrepresented Classifications and Amendment to the Executive Management Salary Ordinance to Reflect the Benefits That Are Currently Existing and Applicable For These Unrepresented Classifications at the Santa Clara Valley Health & Hospital System

RECOMMENDED ACTION

Consider recommendations from Employee Services Agency.

Possible Action:

1. Introduction and preliminary adoption of Salary Ordinance NS-5.07.61 amending Santa Clara County Salary Ordinance NS-5.07 relating to the compensation of unrepresented employees in the classification of Physician-VMC, Supervising Psychiatrist I, and Assistant Public Health Officer adjusting the salary range upwards by four percent (4%)

Board of Supervisors: Donald F. Gage, Blanca Alvarado, Pete McHugh, Ken Yeager, Liz Kniss
County Executive: Peter Kutas Jr.

and Dentist (Q98) upwards by five percent (5%) and amending Footnote #78 which increases the maximum rate of pay for one Cardiovascular Surgeon and one Neurosurgeon at Santa Clara Valley Medical Center (SCVMC) by four percent (4%) (Roll Call Vote to waive reading, Roll Call Vote to adopt).

2. Introduction and preliminary adoption of NS-20.07.01 amending Santa Clara County Ordinance NS-20.07 memorializing existing fringe benefits for unrepresented Physician-VMC, Supervising Psychiatrist I, Assistant Public Health Officer and Dentist. (Roll Call Vote to waive reading, Roll Call Vote to adopt).

FISCAL IMPLICATIONS

There are no additional fiscal implications associated with the approval of these recommended actions as the salary increases are contained within the Board adopted final FY 2007 budget. While the recommendation is to increase the broad range salary for the various classes, salary adjustments for each affected employee are not automatic and are determined individually based on evaluation of performance as approved by the appointing authority.

As for the fringe benefits, they have been in existence since at least the 1980's and the incremental cost due to benefit premium increases each year are considered and factored into the total labor cost for each year's budget.

CONTRACT HISTORY

Not applicable.

REASONS FOR RECOMMENDATION

It is recommended that the salary range for Physician-VMC (P41), Supervising Psychiatrist I (P58), and Assistant Public Health Officer (P04) be increased by 4% effective January 29, 2007 and 4% effective December 17, 2007. The salary range for Dentist (Q98) is also being recommended for an upward increase of 5% effective January 29, 2007 and 5% effective December 17, 2007.

This action would also amend footnote #78 in the Master Salary Ordinance NS-5.07, which increases the maximum rate of pay for one Cardiovascular Surgeon and one Neurosurgeon at SCVMC by 4% corresponding to the salary range movement of 4% for Physician-VMC.

In addition, the adoption of NS-20-07.01 will add the classifications of Physician-VMC, Class Code P41; Supervising Psychiatrist I, Class Code P58, Assistant Public Health Officer, Class Code P04 and Dentists, Class Code Q98 to Executive Management Salary Ordinance NS-20.07. This is being requested to memorialize the existing and applicable benefits to these unrepresented classifications.

The recommended salary increases are necessary in order to recruit and retain qualified physicians and dentists in a competitive health care environment and to keep pace with other similar employees who are represented by recognized employee organizations. These recommendations are based on and consistent with adjustments made or scheduled to be made to other County bargaining units including Registered Nurses Professional Association (RNPA) and Union of American Physicians and Dentists (UAPD). With the start of the 2.5% at 55 pension formula effective December 17,

2007 there will be the same requirement as that of those employee represented by recognized employee organizations, of 3.931% of reportable wages as employee self-contribution towards the added cost of the pension improvement.

In addition, this increase in the Physician-VMC salary range also assumes certain Physician Specialist and Department Chairs receive appropriate salary adjustments during annual performance reviews. Pay adjustments are determined based on individual performance. Pay adjustments are within the approved salary range contained in the County of Santa Clara Master Salary Ordinance. The vast majority of these physicians are not paid near the top of the salary range; however, several Physician Specialist and Department Chairs are paid near or at the top of the salary range. Therefore, if the range is not adjusted at this time, these individuals will not be able to receive their individual performance salary adjustments. The specialties include Cardiology, Neurosurgery, Anesthesia, Diagnostic Imaging (Radiology), and Maternal Fetal Medicine (Perinatology). This recommended action will ensure that Santa Clara Valley Medical Center (SCVMC) remains competitive in the market for the specialty physicians and will help in both recruitment and retention of these physicians.

BACKGROUND

Employee Services Agency reviews the compensation for these unrepresented classifications annually to ensure that they are compensated appropriately in order to recruit and retain qualified Physicians and Dentists. This recommendation for salary adjustment is based on comparisons with relevant bargaining unit adjustments and other relevant factors. SCVMC must remain competitive in this labor market as Physician and Dentist recruitment efforts continue to be difficult.

This group of classifications are unrepresented by any recognized labor organization, therefore, no labor contract exists. Typically, fringe benefits are included in labor contracts. Memorializing the existing and applicable fringe benefits in the County Ordinance provides assurance to these employees and official documentation of the Board's existing policy on these benefits for Physician-VMC, Supervising Psychiatrist I, Assistant Public Health Officer and Dentist.

CONSEQUENCES OF NEGATIVE ACTION

The salary range for Physicians and Dentist would not be increased and some positions would not reflect appropriate salary levels, and benefits would not be appropriately documented in ordinance potentially affecting retention and recruitment of qualified professional medical and dental staff.

STEPS FOLLOWING APPROVAL

The Office of the Clerk of the Board will send Keyboard notification of completed processing to Mary Ann Barrous, ESA Human Resources and Patricia Carrillo, ESA Administration.

ATTACHMENTS

- NS-5.07.61
- NS -20.07.01 Redline version
- NS-20.07.01 Final Version

ORDINANCE NO. NS-20.07.01

AN ORDINANCE AMENDING SANTA CLARA COUNTY ORDINANCE
NO. NS-20.07 RELATING TO THE COMPENSATION OF EMPLOYEES

The Board of Supervisors of the County of Santa Clara ordains as follows:

SECTION 1: Section 1 is amended to read:

SECTION 1. PURPOSE

This ordinance establishes the compensation of those salaried management positions (referred to herein as "management positions") of the County of Santa Clara denied representation by any recognized employee organization under the provisions of the County of Santa Clara Ordinance Code. Management positions are those employment positions set forth in Exhibit A, attached hereto. Management positions also include members of the Board of Supervisors, Class Code A01; Physician-VMC, Class Code P41; Supervising Psychiatrist I, Class Code P58; Dentist, Class Code Q98 and Assistant Public Health Officer, Class Code P04. To the extent that the provisions of this Ordinance are inconsistent with any other County ordinances, the provisions herein shall govern. Persons in management positions (referred to herein as "employees") perform their duties and responsibilities regardless of the hours required to accomplish such duties and responsibilities; and, therefore, the various premium pay and leave provisions applicable to other County employees, such as cash overtime, compensatory time off, night shift differential, holiday pay, on-call pay, work-out-of-class pay, voluntary reduced work hours, personal leave days, birthday leave days, and career incentive pay are inapplicable. Employees in management positions who work in extra help assignments are not entitled to additional pay. Section 4 herein is inapplicable to a person serving as an appointee in an acting management position, unless such person occupied another management position immediately prior to service in the acting position.

SECTION 2: Section 3 is amended to add:

D. Sabbatical Leave

1. Employees in Class Code P41 (Physicians-VMC) are eligible for Sabbatical Leave after six (6) years of service subject to Santa Clara Valley Health and Hospital System (SCVHHS) guidelines.

SECTION 3: Section 4 is amended to add:

SECTION 4.5 EMPLOYEES IN CLASS CODE P41

- A. Persons in Class Code P41 receive long-term disability coverage that is specific to occupation and specialty. Long-term disability benefit pays seventy percent (70%) of the base salary or \$15,000 per month, whichever is less and with a 90-day waiting period. Coverage is prorated for part-time physicians.

Provisions of this section for employees in Class Code P41 shall be administered by SCVHHS and shall be subject to the reasonable discretion of SCVHHS administration.

SECTION 4: Section 5 is amended to add:

C. Persons in Class Code P41 (Physician-VMC) shall be entitled to receive the following:

1. DEA License, California Medical License/X-Ray License fees paid at 100% and prorated for those working part-time, Professional liability Insurance fees, and Medical Staff/Society Dues not to exceed \$1,200 each fiscal year. Fund is prorated for part-time physicians and to start date.
2. Physician Fees at other hospitals, including application fee, credentialing fees and staff dues will be paid for P41. Physicians working at other facilities in the course and scope of their employment with Valley Medical Center (VMC).
3. Tuition reimbursement and professional development benefits not to exceed \$4,500 per fiscal year, prorated by number of months employed and the unused balance carried forward into the subsequent fiscal year, but not to exceed one year's allocation. The maximum amount at any given time cannot exceed \$9,000.

SECTION 5: Section 10 is amended to read:

SECTION 10. LIFE INSURANCE

The County of Santa Clara shall provide a two hundred thousand dollar (\$200,000) double indemnity term life insurance policy for each person employed in a management position during the period of such employment, excluding employees in class code P41, P58, P04 and Q98. The policy of insurance shall be approved by the County. The beneficiary shall be designated by the management employee.

Upon retirement from County service within the meaning of the Public Employees' Retirement Law immediately following employment in a management position and five (5) years continuous service with the County, management employees shall be provided term life insurance as follows:

The County of Santa Clara shall provide term life insurance for each position designated herein for ten (10) years following retirement. The amount shall be two hundred thousand dollars (\$200,000) for the first twenty-six pay periods following retirement, one hundred eighty thousand dollars (\$180,000) for the second twenty-six pay periods following retirement, one hundred sixty thousand dollars (\$160,000) for the third twenty-six pay periods following retirement, one hundred forty thousand dollars (\$140,000) for the fourth twenty-six pay periods following retirement, one hundred twenty thousand dollars (\$120,000) for the fifth twenty-six pay periods following retirement, one hundred thousand (\$100,000) for the sixth twenty-six pay periods following retirement, eighty thousand dollars (\$80,000) for the seventh twenty-six pay periods following retirement, sixty thousand dollars (\$60,000) for the eighth twenty-six pay periods following retirement, forty thousand dollars (\$40,000) for the ninth twenty-six pay periods following retirement, and twenty thousand

dollars (\$20,000) for the tenth twenty-six pay periods following retirement, after which time the insurance will cease as to that specific employee.

SECTION 10.5 EMPLOYEES IN CLASS CODE P41

The County of Santa Clara shall provide insurance to persons in Class Codes, P41 in the amount of twenty-five thousand dollars (\$25,000) for individual term life insurance, three hundred thousand (\$300,000) double indemnity term life insurance for each person employed in a Physician-VMC position during the period of such employment. The County shall approve the policy of insurance. The management employee shall designate the beneficiary.

SECTION 10.6 EMPLOYEES IN CLASS CODES P58, P04, Q98

For persons in Class Codes P58, P04, and Q98 the County of Santa Clara shall provide Term Life Insurance in the amount of \$25,000.

SECTION 6:

Pursuant to Government Code Section 25123(f), this Ordinance shall take effect on January 30, 2007 and shall be implemented on January 29, 2007.

PASSED AND ADOPTED by the Board of Supervisors of the County of Santa Clara, State of California, this _____ by the following vote:

AYES: Supervisors,
NOES: Supervisors,
ABSENT: Supervisors,

DONALD F. GAGE, CHAIR
BOARD OF SUPERVISORS

ATTEST:

Approved as to form and legality:

Phyllis A. Perez

Clerk of the Board of Supervisors



Nancy J. Clark

Assistant County Counsel

Banuelos, Alfonso

Subject: FW: IMPORTANT P41 MEMO - DO NOT DELETE: Revised P41 Travel Guidelines for Educational Fund Use, July 2006

**REVISED GUIDELINES for P41 PHYSICIAN-VMC EDUCATIONAL LEAVE TRAVEL
(July 2006)**

Travel of Physicians-VMC relating to administrative business will follow the County's Travel Policy. However, education related travel (within the annual \$4,500 limit) for P41 Physicians-VMC will have the following exceptions:

- (1) Air travel on coach class may be booked through the County's travel vendor or privately by a physician without submitting an initial quote from the County travel agency to the Finance Department.
- (2) County will provide lodging for the night prior and/or after the event if necessary, without additional justification.
- (3) Lodging and room rates will cover modest upgrades and will not include suites (except all suites hotel) or penthouses unless it can be justified under the County's Travel Policy.
- (4) Rental cars will not require special justification for either use or class of vehicle.
- (5) Airport limo or car service may be used in lieu of taxi or airport shuttle.
- (6) When meals are provided at a conference or training seminar, a physician has the option of eating elsewhere without justification and to receive meal reimbursements at the non-receipted rate or the receipted rate as the case may be, when meals are not consumed at the conference or training seminar.

In conjunction with educational leave travel for VMC P41 Physicians:

Original receipts are normally required with the exception that when it is not located, a brief explanation note is needed along with a declaration that the charges do not include any alcoholic beverages. A County of Santa Clara Missing Receipt Memorandum form is available for you to fill out with details and sign for this purpose. This form is located on our Valley Pages and downloadable at http://www.sccgovatwork/staticfiles%2FHHS%2Fattachment_files%2FMissingReceiptMemo.pdf

(Our travel policies are flexible in this regard but are based on best business practices which require that payments be based on original receipts and that copies only be submitted as exceptions when originals are lost or misplaced.)

Individual advanced approval by the County Executive is required per Board policy 3.19 for travel outside the continental United States. (This requirement predates our revised travel policies and was a direct request from the Board of Supervisors.)

